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Place:

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Date:

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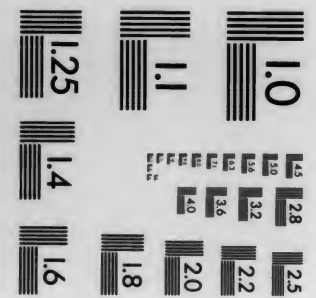
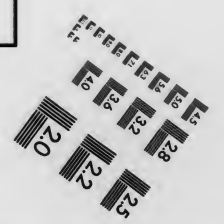


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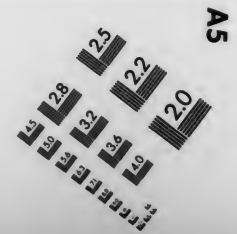
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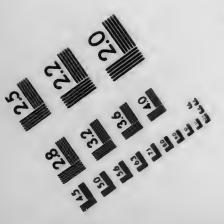


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HOSPITAL  
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THE FORMS OF  
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TO WORK TO IF UNIFORMITY IN SUCH MATTERS IS TO BE  
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It is understood that each hospital concerned may decide for itself as  
to how many, and which of the schedules referred to, it will publish.

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REVISED, AUGUST, 1908

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SCHEDULE 1

DETAILED STATEMENT OF OPERATING, CORPORATION AND OTHER  
CURRENT EXPENSES

ADMINISTRATION EXPENSES:

|                                       | 1907  | 1906  |
|---------------------------------------|-------|-------|
| Salaries, Officers and Clerks .....   | ..... | ..... |
| Office Expenses .....                 | ..... | ..... |
| Stationery, Printing and Postage..... | ..... | ..... |
| Telephone and Telegraph .....         | ..... | ..... |
| Legal Expenses .....                  | ..... | ..... |
| Miscellaneous .....                   | ..... | ..... |
| Total Administration Expenses .....   | ..... | ..... |

PROFESSIONAL CARE OF PATIENTS:

SALARIES AND WAGES:

|  |       |       |
|--|-------|-------|
| Physicians .....                                 | ..... | ..... |
| Supt. of Nurses, Assistant and Instructors ..... | ..... | ..... |
| Nurses .....                                     | ..... | ..... |
| Special Nurses .....                             | ..... | ..... |
| Orderlies .....                                  | ..... | ..... |
| Special Orderlies .....                          | ..... | ..... |
| Ward Employees .....                             | ..... | ..... |

EQUIPMENT FOR NURSES:

|                   |       |       |
|-------------------|-------|-------|
| Uniforms .....    | ..... | ..... |
| Books .....       | ..... | ..... |
| Instruments ..... | ..... | ..... |

MEDICAL AND SURGICAL SUPPLIES:

|                                     |       |       |
|-------------------------------------|-------|-------|
| Apparatus and Instruments .....     | ..... | ..... |
| Medical and Surgical Supplies ..... | ..... | ..... |
| Alcohol, Liquors, Wines, etc. ....  | ..... | ..... |

DISPENSARY:

|                          |       |       |
|--------------------------|-------|-------|
| Salaries and Labor ..... | ..... | ..... |
| Supplies .....           | ..... | ..... |

EMERGENCY WARD:

|                          |       |       |
|--------------------------|-------|-------|
| Salaries and Labor ..... | ..... | ..... |
| Supplies .....           | ..... | ..... |

VISITING AND HOME

|                                      |       |       |
|--------------------------------------|-------|-------|
| Salaries .....                       | ..... | ..... |
| (DISTRICT) NURSING: { Supplies ..... | ..... | ..... |

X-RAY SERVICE:

|                          |       |       |
|--------------------------|-------|-------|
| Salaries and Labor ..... | ..... | ..... |
| Supplies .....           | ..... | ..... |

Total Professional Care of Patients .....

SCHEDULE 1. — Continued

DEPARTMENT EXPENSES:

|   | 1907  | 1906  |
|---|-------|-------|
| AMBULANCE: Labor .....                              | ..... | ..... |
| Supplies .....                                      | ..... | ..... |
| PATHOLOGICAL LABORATORY: { Salaries and Labor ..... | ..... | ..... |
| TRAINING SCHOOL: { Supplies .....                   | ..... | ..... |
| Supplies .....                                      | ..... | ..... |
| HOUSEKEEPING: Labor .....                           | ..... | ..... |
| Supplies .....                                      | ..... | ..... |
| KITCHEN: Labor .....                                | ..... | ..... |
| Supplies .....                                      | ..... | ..... |
| LAUNDRY: Labor .....                                | ..... | ..... |
| Supplies .....                                      | ..... | ..... |
| STEWARD'S DEPARTMENT: Labor .....                   | ..... | ..... |
| Provisions: Bread .....                             | ..... | ..... |
| Milk and Cream .....                                | ..... | ..... |
| Groceries .....                                     | ..... | ..... |
| Butter and Eggs .....                               | ..... | ..... |
| Fruits and Vegetables .....                         | ..... | ..... |
| Meat, Poultry and Fish .....                        | ..... | ..... |
| Total Steward's Department .....                    | ..... | ..... |
| Total Department Expenses .....                     | ..... | ..... |

GENERAL HOUSE AND PROPERTY EXPENSES:

|  |       |       |
|--|-------|-------|
| Electric Lighting .....                      | ..... | ..... |
| Fuel, Oil and Waste .....                    | ..... | ..... |
| Gas .....                                    | ..... | ..... |
| Ice .....                                    | ..... | ..... |
| Insurance .....                              | ..... | ..... |
| Maintenance, Real Estate and Buildings ..... | ..... | ..... |
| Maintenance, Machinery and Tools .....       | ..... | ..... |
| Plumbing and Steamfitting .....              | ..... | ..... |
| Rent .....                                   | ..... | ..... |
| Miscellaneous .....                          | ..... | ..... |
| Total General House and Property Exps. ....  | ..... | ..... |
| Total Operating Expenses .....               | ..... | ..... |

SCHEDULE 1. — *Continued*

CORPORATION EXPENSES:

|  | 1907         | 1906         |
|--|--------------|--------------|
| Salaries, Officers and Clerks .....          | .....        | .....        |
| Stationery, Printing and Postage .....       | .....        | .....        |
| Legal Expenses .....                         | .....        | .....        |
| Interest on Mortgages or Loans Payable ..... | .....        | .....        |
| Taxes .....                                  | .....        | .....        |
| Miscellaneous .....                          | .....        | .....        |
| <b>Total Corporation Expenses .....</b>      | <b>.....</b> | <b>.....</b> |

CURRENT EXPENSES FROM SPECIAL FUNDS FOR STATED PURPOSES:

(Show expenditure from each fund separately.)

|   |              |              |
|---|--------------|--------------|
| .....   | .....        | .....        |
| .....   | .....        | .....        |
| .....   | .....        | .....        |
| <b>Grand Total Current Expenses .....</b>             | <b>.....</b> | <b>.....</b> |
| Excess of Current Revenue over Current Expenses ..... | .....        | .....        |
| <b>Total .....</b>                                    | <b>.....</b> | <b>.....</b> |

SCHEDULE 2

DETAILED STATEMENT OF CURRENT REVENUE

HOSPITAL EARNINGS (OR OPERATING EARNINGS):

|                                      | 1907         | 1906         |
|--------------------------------------|--------------|--------------|
| Private Room Patients .....          | .....        | .....        |
| Board of Friends of Patients .....   | .....        | .....        |
| Ward Pay Patients .....              | .....        | .....        |
| Special Nursing .....                | .....        | .....        |
| Dispensary .....                     | .....        | .....        |
| Emergency Ward .....                 | .....        | .....        |
| Ambulance Fees .....                 | .....        | .....        |
| Miscellaneous .....                  | .....        | .....        |
| <b>Total Hospital Earnings .....</b> | <b>.....</b> | <b>.....</b> |

OTHER REVENUE OR INCOME:

|   |              |              |
|---|--------------|--------------|
| From the Public Treasury .....  | .....        | .....        |
| *Donations from Individuals to meet Current Expenses .....  | .....        | .....        |
| Donations from Churches to meet Current Expenses .....  | .....        | .....        |
| From Hospital Saturday and Sunday Association .....   | .....        | .....        |
| Net Receipts from Entertainments, Fairs, Fetes, etc. ....   | .....        | .....        |
| *Legacies, unrestricted .....   | .....        | .....        |
| Income from Investments held in Endowed Bed Fund .....  | .....        | .....        |
| Income from Investments held in General Endowment Fund .....  | .....        | .....        |
| Income from Investments held in Other Funds (enumerate) the income of which is to be used to meet Operating Expenses, Schedule 1, and is not to be added to the principal ..... | .....        | .....        |
| Income from unrestricted Investments .....  | .....        | .....        |
| Miscellaneous .....   | .....        | .....        |
| <b>Total other Revenue or Income .....</b>  | <b>.....</b> | <b>.....</b> |

\*The amounts shown for Unrestricted Donations or Legacies should include the value of investments (not including accrued interest) given to the Hospital without restriction.

APPROPRIATIONS FROM SPECIAL FUNDS TO MEET CURRENT EXPENSES:

| (Show appropriation from each fund separately.)                            | 1907         | 1906         |
|--|--------------|--------------|
| .....  | .....        | .....        |
| .....  | .....        | .....        |
| <b>Total Appropriations from Special Funds to meet Current Expenses ..</b> | <b>.....</b> | <b>.....</b> |
| <b>Grand Total Current Revenue .....</b>                                   | <b>.....</b> | <b>.....</b> |
| <b>Excess of Current Expenses over Current Revenue .....</b>               | <b>.....</b> | <b>.....</b> |
| <b>Total .....</b>   | <b>.....</b> | <b>.....</b> |

SCHEDULE 3

SURPLUS AND DEFICIT ACCOUNT

|  | 1907         | 1906         |
|--|--------------|--------------|
| Grand Total Current Expenses (Schedule 1)  | .....        | .....        |
| Capital Expenditures:  |              |              |
| Additions to Sites and Grounds .....   | .....        | .....        |
| Additions and Betterments, Buildings, Furniture and Fixtures (If charged to Capital Account) .....   | .....        | .....        |
| New Machinery and Tools .....  | .....        | .....        |
| Apparatus and Instruments .....  | .....        | .....        |
| Ambulances, Live Stock, etc. .....   | .....        | .....        |
| Miscellaneous .....  | .....        | .....        |
| <b>Total Capital Expenditures .....</b>  | <b>.....</b> | <b>.....</b> |
| Uncollectable Superintendent's Accounts Receivable charged off .....   | .....        | .....        |
| Uncollectable Treasurer's Accounts Receivable charged off .....  | .....        | .....        |
| Loss and Depreciation charged off Investment Accounts or other Current Asset Accounts. (Show items separately if desired) .....  | .....        | .....        |
| <b>Total .....</b>   | <b>.....</b> | <b>.....</b> |
| Surplus for the Year .....   | .....        | .....        |
| <b>Total .....</b>   | <b>.....</b> | <b>.....</b> |
| Grand Total Current Revenue, Schedule 2. Book Value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances," "Live Stock, etc.," or other "Hospital Properties and Equipments," Schedule 4, sold during the year ..... | .....        | .....        |
| Profit on sale of "Sites and Grounds," "Buildings" or Other Hospital Properties and Equipments .....   | .....        | .....        |
| Profit on Investments Sold .....   | .....        | .....        |
| Amount charged off Endowed Bed Fund or Other Fund Reserve account liability of Hospital having ceased .....  | .....        | .....        |
| Cash received from Insurance Companies account damage by fire, etc. ....   | .....        | .....        |
| <b>Total .....</b>   | <b>.....</b> | <b>.....</b> |
| Deficit for the Year .....   | .....        | .....        |
| <b>Total .....</b>   | <b>.....</b> | <b>.....</b> |

SCHEDULE 4

COMPARATIVE BALANCE SHEET FOR YEARS ENDED  
September 30, 1907 and 1906

| CAPITAL ASSETS:                                |              |              |              |              |
|--|--------------|--------------|--------------|--------------|
|  | 1907         | 1906         | Increase     | Decrease     |
| <b>HOSPITAL PROPERTIES AND EQUIPMENTS:</b>     |              |              |              |              |
| Sites and Grounds .....                        | .....        | .....        | .....        | .....        |
| Buildings .....                                | .....        | .....        | .....        | .....        |
| Furniture and Fixtures .....                   | .....        | .....        | .....        | .....        |
| Machinery and Tools .....                      | .....        | .....        | .....        | .....        |
| Apparatus and Instruments .....                | .....        | .....        | .....        | .....        |
| Ambulances, Live Stock, etc. ....              | .....        | .....        | .....        | .....        |
| Miscellaneous .....                            | .....        | .....        | .....        | .....        |
| <b>INVESTMENTS:</b>                            |              |              |              |              |
| Mortgages Receivable .....                     | .....        | .....        | .....        | .....        |
| Bonds .....                                    | .....        | .....        | .....        | .....        |
| Stocks .....                                   | .....        | .....        | .....        | .....        |
| Other Investments .....                        | .....        | .....        | .....        | .....        |
| <b>Total Capital Assets</b> .....              | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |
| <b>CURRENT ASSETS:</b>                         |              |              |              |              |
| Loans and Notes Receivable .....               | .....        | .....        | .....        | .....        |
| Treasurer's Accounts Receivable .....          | .....        | .....        | .....        | .....        |
| Superintendent's Accounts Receivable .....     | .....        | .....        | .....        | .....        |
| Accounts Receivable from Public Treasury ..... | .....        | .....        | .....        | .....        |
| General Material on Hand .....                 | .....        | .....        | .....        | .....        |
| Cash in hands of Treasurer .....               | .....        | .....        | .....        | .....        |
| Cash in hands of Superintendent .....          | .....        | .....        | .....        | .....        |
| <b>ADVANCES:</b>                               |              |              |              |              |
| Interest Purchased .....                       | .....        | .....        | .....        | .....        |
| Prepaid Insurance .....                        | .....        | .....        | .....        | .....        |
| Other Prepaid Expenses .....                   | .....        | .....        | .....        | .....        |
| <b>Total Current Assets</b> .....              | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |
| <b>Grand Total Assets</b> .....                | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |
| <b>Deficit</b> .....                           | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |
| <b>Total</b> .....                             | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |

NOTE. — In case any depreciation is charged off Hospital Buildings, Furniture and Fixtures, Machinery and Tools or other Hospital Properties and Equipments, as per Journal Entry 7, a foot-note giving details should be made on the Balance Sheet.

SCHEDULE 4

COMPARATIVE BALANCE SHEET FOR YEARS ENDED  
September 30, 1907 and 1906

| CAPITAL LIABILITIES:                                       |              |              |              |              |
|--|--------------|--------------|--------------|--------------|
|  | 1907         | 1906         | Decrease     | Increase     |
| Capital Account (Hospital Properties and Equipments) ..... | .....        | .....        | .....        | .....        |
| Endowed Bed Fund .....                                     | .....        | .....        | .....        | .....        |
| Partly Endowed Bed Fund .....                              | .....        | .....        | .....        | .....        |
| General Endowment Fund .....                               | .....        | .....        | .....        | .....        |
| Other Fund Reserves .....                                  | .....        | .....        | .....        | .....        |
| (List each separately.)                                    | .....        | .....        | .....        | .....        |
| .....  | .....        | .....        | .....        | .....        |
| Bonds Outstanding on Hospital Property .....               | .....        | .....        | .....        | .....        |
| Mortgages Payable .....                                    | .....        | .....        | .....        | .....        |
| <b>Total Capital Liabilities</b> .....                     | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |
| <b>CURRENT LIABILITIES:</b>                                |              |              |              |              |
| Loans and Notes Payable .....                              | .....        | .....        | .....        | .....        |
| Advance Payments by Patients .....                         | .....        | .....        | .....        | .....        |
| Over Payments by Patients .....                            | .....        | .....        | .....        | .....        |
| Audited Vouchers Unpaid or Accounts Payable .....          | .....        | .....        | .....        | .....        |
| <b>Total Current Liabilities</b> .....                     | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |
| <b>Grand Total Liabilities</b> .....                       | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |
| <b>Surplus</b> .....                                       | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |
| <b>Total</b> .....   | <u>.....</u> | <u>.....</u> | <u>.....</u> | <u>.....</u> |

SCHEDULE 5

**SCHEDULE 5**  
**STATEMENT SHOWING INCREASE OR DECREASE OF PRINCIPAL OF ALL CAPITAL RESERVE FUNDS**  
**DURING YEAR ENDED SEPTEMBER 30, 1907**

| Description of Funds | Amount<br>Sept. 30, 1906 | Received<br>During Year | Expended<br>During Year | Amount<br>Sept. 30, 1907 | Increase | Decrease |
|----------------------|--------------------------|-------------------------|-------------------------|--------------------------|----------|----------|
| TOTAL                |                          |                         |                         |                          |          |          |

The purpose of each Fund may be explained by a foot-note.  
 Information for this Schedule is obtained from the Treasurer's General Ledger Accounts of such Funds.

SCHEDULE 6

COMPARATIVE STATISTICS FOR YEARS ENDED  
 September 30, 1907 and 1906

HOSPITAL WARDS AND PRIVATE ROOMS

|   | 1907  | 1906  |
|---|-------|-------|
| <b>PATIENTS IN HOSPITAL FIRST OF YEAR:</b>      |       |       |
| In Medical Wards, Male .....                    | ..... | ..... |
| Female .....                                    | ..... | ..... |
| In Surgical Wards, Male .....                   | ..... | ..... |
| Female .....                                    | ..... | ..... |
| In Private Rooms, Male .....                    | ..... | ..... |
| Female .....                                    | ..... | ..... |
| Total .....                                     | ..... | ..... |
| <b>PATIENTS ADMITTED DURING YEAR:</b>           |       |       |
| To Medical Wards, Male .....                    | ..... | ..... |
| Female .....                                    | ..... | ..... |
| To Surgical Wards, Male .....                   | ..... | ..... |
| Female .....                                    | ..... | ..... |
| To Private Rooms, Male .....                    | ..... | ..... |
| Female .....                                    | ..... | ..... |
| Total .....                                     | ..... | ..... |
| <b>TOTAL PATIENTS TREATED IN HOSPITAL WARDS</b> |       |       |
| <b>AND PRIVATE ROOMS DURING YEAR:</b>           |       |       |
| Male .....                                      | ..... | ..... |
| Female .....                                    | ..... | ..... |
| <b>PATIENTS DISCHARGED DURING YEAR:</b>         |       |       |
| Cured .....                                     | ..... | ..... |
| Improved .....                                  | ..... | ..... |
| Unimproved .....                                | ..... | ..... |
| Transferred to other institutions .....         | ..... | ..... |
| Died .....                                      | ..... | ..... |
| Total .....                                     | ..... | ..... |
| <b>PATIENTS IN HOSPITAL END OF YEAR:</b>        |       |       |
| In Medical Wards, Male .....                    | ..... | ..... |
| Female .....                                    | ..... | ..... |
| In Surgical Wards, Male .....                   | ..... | ..... |
| Female .....                                    | ..... | ..... |
| In Private Rooms, Male .....                    | ..... | ..... |
| Female .....                                    | ..... | ..... |
| Total .....                                     | ..... | ..... |

| TOTAL PATIENT DAYS TREATMENT:                   |  | 1907  | 1906  |
|---|--|-------|-------|
| Free Ward .....                                 |  | ..... | ..... |
| Endowed Bed .....                               |  | ..... | ..... |
| Pay Ward .....                                  |  | ..... | ..... |
| Private Room .....                              |  | ..... | ..... |
| Total .....                                     |  | ..... | ..... |
| PERCENTAGE:                                     |  |       |       |
| Free Ward Days .....                            |  | ..... | ..... |
| Endowed Bed Days .....                          |  | ..... | ..... |
| Pay Ward Days .....                             |  | ..... | ..... |
| Private Room Days .....                         |  | ..... | ..... |
| AVERAGE PATIENTS PER DAY:                       |  |       |       |
| Free Ward .....                                 |  | ..... | ..... |
| Endowed Bed .....                               |  | ..... | ..... |
| Pay Ward .....                                  |  | ..... | ..... |
| Private Room .....                              |  | ..... | ..... |
| Total .....                                     |  | ..... | ..... |
| Average Time per Patient in Hospital .....      |  | ..... | ..... |
| Daily Average Cost per Private Room Patient.... |  | ..... | ..... |
| Daily Average Cost per Ward Patient .....       |  | ..... | ..... |

## EMERGENCY WARD

|  |          | 1907  | 1906  |
|--|----------|-------|-------|
| Patients Under Treatment first of year, Male ... |          | ..... | ..... |
|  | Female . | ..... | ..... |
| Patients Admitted during year, ....              | Male ... | ..... | ..... |
|  | Female . | ..... | ..... |
| Total Patients Treated during year, ....         | Male ... | ..... | ..... |
|  | Female . | ..... | ..... |
| Patients Discharged during year .....            |          | ..... | ..... |
| Patients Under Treatment end of year, Male ...   |          | ..... | ..... |
|  | Female . | ..... | ..... |
| Visits made to Emergency Ward during year ...    |          | ..... | ..... |
| Average Visits made per day .....                |          | ..... | ..... |
| Average Visits per Patient .....                 |          | ..... | ..... |
| Daily Average Cost per Emergency Ward Patient.   |          | ..... | ..... |

## DISPENSARY

|   |          | 1907  | 1906  |
|---|----------|-------|-------|
| *Patients Under Treatment first of year, Male ... |          | ..... | ..... |
|   | Female . | ..... | ..... |
| Patients Admitted during year, ....               | Male ... | ..... | ..... |
|   | Female . | ..... | ..... |
| Total Patients Treated during year, ....          | Male ... | ..... | ..... |
|   | Female . | ..... | ..... |
| *Patients Discharged during year, .....           |          | ..... | ..... |
| *Patients Under Treatment end of year, Male ...   |          | ..... | ..... |
|   | Female . | ..... | ..... |
| Visits made to Dispensary during year .....       |          | ..... | ..... |
| Average Visits per day .....                      |          | ..... | ..... |
| Average Visits per Patient .....                  |          | ..... | ..... |
| Daily Average Cost per Dispensary Patient.....    |          | ..... | ..... |

## AMBULANCE

|   |       |       |
|---|-------|-------|
| Ambulance Calls during year .....   | ..... | ..... |
| Average Calls per day .....   | ..... | ..... |
| Average Cost per Ambulance Call .....   | ..... | ..... |
| Patients Treated by Ambulance Surgeon in Emergency Ward and Transferred .....   | ..... | ..... |
| Patients Treated by Ambulance Surgeon and left at place of call or transferred direct to other Institutions or to their homes ..... | ..... | ..... |

## VISITING OR HOME (DISTRICT) NURSING

|                               |       |       |
|-------------------------------|-------|-------|
| No. of Patients Visited ..... | ..... | ..... |
| No. of Visits Made .....      | ..... | ..... |
| Average Visits per day .....  | ..... | ..... |
| Average cost per visit .....  | ..... | ..... |

## SUMMARY

|  |       |       |
|--|-------|-------|
| Total Patients Treated during year in all Departments .....          | ..... | ..... |
| Average Patients per day in all Departments ....                     | ..... | ..... |
| Daily average number of Employees Boarded in Hospital .....          | ..... | ..... |
| Daily Cost per capita for Provisions for all persons supported ..... | ..... | ..... |

\* If on account of the nature of the service in the Dispensary it is impracticable to determine accurately the number of patients under treatment at first or end of month or year, or the number of patients discharged during any month or year, estimated figures should be shown.

**INSTRUCTIONS REGARDING DISTRIBUTION OF HOSPITAL  
OPERATING, AND CORPORATION OR OTHER  
CURRENT EXPENSES**

**ADMINISTRATION EXPENSES**

**1. SALARIES, OFFICERS AND CLERKS.**

This account includes the salaries of general officers of the Hospital and their assistants or clerks, whose salaries are not directly chargeable to any department.

This account should not include salaries of officers or clerks, who are exclusively engaged with the management of the corporation, estate or sources of revenue outside of the ordinary receipts of the hospital proper. If certain officers or clerks are partly engaged in this manner, a proper proportion of their salaries should be charged accordingly.

**2. OFFICE EXPENSES.**

This account includes the cost of traveling expenses of employees, car fares, express charges, messenger service, subscriptions to newspapers and periodicals, office furniture and fixtures, and such other office supplies as are not properly chargeable to any other subdivisions of Administration Expenses or to Corporation Expenses.

**3. STATIONERY, PRINTING AND POSTAGE.**

This account includes the cost of printing annual reports, blank books, blank forms, paper, stationery, stationery supplies, etc., used in the general work of the hospital. It should not include expenditures of this nature made for corporation purposes.

The following is a list of the more important items which may be chargeable to this account:

|                |                         |                |
|----------------|-------------------------|----------------|
| Arm rests,     | Calendars               | Envelopes      |
| Binders        | Carbon paper            | Erasers        |
| Blank cards    | Cardboard               | Eyelet punches |
| Blank paper    | Cards                   | Eyelets        |
| Blank tablets  | Circulars               | Hektographs    |
| Blotters       | Copy (impression) books | Indexes        |
| Blotting paper | Dating stamps           | Ink            |

**DISTRIBUTION OF EXPENSES**

|                  |                  |                           |
|------------------|------------------|---------------------------|
| Inkstands        | Paper fasteners, | Scrap books               |
| Invoice books    | Paper files      | Sealing wax               |
| Legal cap paper  | Paper weights    | Seals                     |
| Letter paper     | Pencil erasers   | Shears                    |
| Manifold paper   | Pencils          | Shipping tags             |
| Mimeographs      | Penholders       | Shorthand books           |
| Mucilage         | Pen racks        | Sponge cups               |
| Mucilage brushes | Pens             | Sponges                   |
| Notices          | Pins             | Telegraph blanks          |
| Numbering stamps | Postage,         | Tissue (impression) paper |
| Oil paper        | Printed cards    | Twine                     |
| Orders           | Printed tablets  | Typewriters               |
| Paper            | Rubber bands     | Waste baskets             |
| Paper baskets    | Rubber stamps    | Water holders             |
| Paper clips      | Rulers           | Wrapping paper, etc.      |
| Paper cutters    | Ruling pens      |                           |

**4. TELEGRAPH AND TELEPHONE.**

This account includes all expenditures, account telegraph messages, rent of telephones, salaries of operators or maintenance of telephones and telephone lines.

**5. LEGAL EXPENSES.**

This account includes all fees and retainers paid for services of attorneys, costs of suits and all legal and court expenses incurred in the operation of the Hospital. It should not include expenditures of this nature made for corporation purposes.

**6. MISCELLANEOUS.**

This account includes such other administration expenses as are not directly chargeable to any of the foregoing accounts, or to corporation expenses.

**PROFESSIONAL CARE OF PATIENTS**

**7. SALARIES AND WAGES.**

This account includes the salaries and wages of employees under the various headings named.

**8. EQUIPMENT FOR NURSES.**

This account includes the cost of uniforms, books and instruments, if furnished to the nurses by the Hospital.

If uniforms, books and instruments are purchased by the Hospital, to be paid for later by the nurses, they should be charged to the General Material Account, and that account should be credited when these are paid for by the nurses.



## 9. MEDICAL AND SURGICAL SUPPLIES.

This account includes the cost of apparatus and instruments, medical and surgical supplies, and alcohol, liquors, wines, etc., purchased for the general use of the Hospital, not specifically chargeable to any department.

It would not, however, include the purchase of apparatus and instruments in large quantities to equip new and additional buildings, which should be charged to capital account, under the heading provided therefor.

## 10. DISPENSARY.

(a) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, nurses, and any other employees in this department.

(b) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department.

## 11. EMERGENCY WARD.

(a) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, nurses, and any other employees in this department.

(b) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department.

## 12. VISITING OR HOME (DISTRICT) NURSING.

(a) *Salaries.* This account includes the salaries of nurses employed in this service.

(b) *Supplies.* This account includes the cost of all medical and surgical supplies, food, clothing, or any other supplies whatsoever purchased for this service for use of patients.

## 13. X-RAY SERVICE.

(a) *Salaries and Labor.* This account includes the salaries and wages of physicians, operators and any other employees in this service.

(b) *Supplies.* This account includes the cost of apparatus and supplies which are properly chargeable to this service.

## DEPARTMENT EXPENSES

## 14. AMBULANCE.

(a) *Labor.* This account includes the wages of all employees in this department; also the cost of any other labor in connection with making repairs or maintaining the equipment of this department.

(b) *Supplies.* This account includes the cost of all equipment and supplies of any nature which are properly chargeable to this department; also, the cost of any material used in making repairs or maintaining the equipment of this department. It should not include, however, new and additional equipment, such as ambulances, live stock, etc.

It is considered more proper to charge such new equipment to capital account, under the heading provided therefor.

## 15. PATHOLOGICAL LABORATORY.

(a) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, and any other employees in this department, including amounts paid for cost of labor in making repairs or maintaining the equipment of this department.

(b) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department; also, the cost of any materials used in making repairs or maintaining the equipment of this department.

## 16. TRAINING SCHOOL.

(a) *Salaries and Labor.* This account includes the salaries and wages of officers, instructors, and any other employees which are chargeable exclusively to the cost of operating and maintaining the training school, and which can not properly be charged to any other account.

(b) *Supplies.* This account includes the cost of supplies and materials which are directly chargeable to the cost of operating and maintaining the training school exclusively, but does not include the cost of supplies for housekeeping, kitchen, laundry, steward's department, and general house and property expenses in connection with the training school, which should be charged under their respective headings elsewhere, together with other expenses of similar character for the general hospital, as it does not seem desirable to further subdivide the training school account.

## 17. HOUSEKEEPING.

(a) *Labor.* This account includes the salaries and wages of the housekeeper and all persons employed in this department, including waitresses, chambermaids, scrubwomen, porters, etc.; also, all persons employed in making and maintaining housekeeping supplies and in cleaning, etc., chargeable to the general hospital and training school, and not chargeable to any other department.

(b) *Supplies.* This account includes the cost of furniture and fixtures, such as beds, bedding, chairs, tables, tableware, linen, and all other housekeeping supplies. It also includes the repairs of same. It should not include, however, large quantities of new and additional furniture.

It is considered more proper to charge these to capital account, under the heading provided therefor.

## 18. KITCHEN.

(a) *Labor.* This account includes wages and labor of all persons employed in this department, in connection with the preparation and general distribution of all food.

(b) *Supplies.* This account includes the cost of all kitchen utensils, fuel used in the kitchen range and other supplies and materials chargeable to the operation and maintenance of the kitchen, not including, however, provisions mentioned under the heading of steward's department.

## 19. LAUNDRY.

(a) *Labor.* This account includes the wages of employees engaged in this department or the cost of laundry work done outside. It also includes the cost of any labor in connection with repairs or maintenance of equipment of this department.

(b) *Supplies.* This account includes the cost of all supplies used in this department, including the materials used in connection with operating and maintaining the equipment of this department.

## 20. STEWARD'S DEPARTMENT.

(a) *Labor.* This account includes the wages of all persons employed in receiving storing and distributing the supplies of this department.

(b) *Provisions.*

Bread. — This amount includes the cost of ail bread, cake, pastry, etc., purchased.

Milk and Cream. — This amount includes the cost of all milk, cream, cheese and ice cream purchased.

Groceries. — This account includes the cost of all groceries, canned goods, flour, dried fruit, etc.

Butter and Eggs. — This account includes the cost of all butter and eggs.

Fruits and Vegetables. — This account includes the cost of all fresh fruits and fresh vegetables.

Meat, Poultry and Fish. — This account includes the cost of all meat, whether fresh, dried or smoked, and of poultry, game, fish and all sea food.

## GENERAL HOUSE AND PROPERTY EXPENSES

## 21. ELECTRIC LIGHTING.

This account includes the cost of all labor, supplies and materials used in connection with operating and maintaining the electric lighting plant, not including, however, the cost of maintaining machinery used in connection with same, which is chargeable to maintenance, machinery and tools. It includes the cost of maintaining electric lamps, fixtures or wiring, but does not include the cost of operating steam plant or dynamos, which is chargeable to maintenance, machinery and tools. This account of electric lighting includes the cost of any electric light, if furnished from outside.

## 22. FUEL, OIL AND WASTE.

This account includes the cost of all fuel, oil and waste used in connection with operating and maintaining the power, lighting and heating plant, but does not include the cost of fuel used in the kitchen or laundry range.

## 23. GAS.

This account includes the cost of all gas.

## 24. ICE.

This account includes the cost of all ice.

(If Refrigerating Plant is used, indicate by foot-note.)

## 25. MAINTENANCE REAL ESTATE AND BUILDINGS.

This account includes the cost of all labor and materials used in connection with repairs and maintenance of real estate and buildings in the hospital group. It includes the cost of repairs

to fences, sidewalks, and the cost of keeping sidewalks and grounds in good order, shoveling snow, etc.

This account should not be charged with repairs and renewals of furniture and fixtures such as beds, bedding, chairs, tables, tableware, etc., which are chargeable to housekeeping supplies.

This account does not include the cost of new and additional real estate and buildings. It is thought more proper to charge the cost of these to capital account, under the headings provided for sites and grounds or buildings.

#### 26. MAINTENANCE, MACHINERY AND TOOLS.

This account includes the cost of all labor or materials used in connection with repairs, maintenance and renewals of boilers, stationary engines, dynamos, pumps and other machinery, including the shafting, belting and other appliances for running machinery and all tools and fixtures used in connection therewith.

It includes the wages of engineers, firemen, etc., not directly chargeable to other accounts.

This account should not include the cost of machinery for new buildings. It is considered that this is more properly chargeable to this heading under capital account.

#### 27. PLUMBING AND STEAMFITTING.

This account includes the cost of all labor and materials used in connection with repairs and renewals of all water, gas or steam pipes and fittings.

#### 28. RENT.

This account includes the cost of rental of buildings used in connection with hospital work.

#### 29. INSURANCE.

This account includes the cost of all insurance for account of the hospital.

#### 30. MISCELLANEOUS.

This account includes the cost of any labor and materials chargeable to general house and property expenses, not included in any of the headings already provided for.

### CORPORATION EXPENSES

#### 31. SALARIES OFFICERS AND CLERKS.

This account includes salaries of officers and clerks, who are exclusively engaged with the management of the corporation,

estate or other sources of revenue outside of the ordinary receipts of the hospital proper.

If certain officers or clerks are partly engaged in this manner a proper proportion of their salaries should be charged accordingly.

#### 32. STATIONERY, PRINTING AND POSTAGE.

This account includes expenditures of this nature for corporation purposes, including cost of soliciting Donations, etc.

#### 33. LEGAL EXPENSES.

This account includes expenditures of this nature made for corporation purposes.

#### 34. INTEREST ON MORTGAGES AND LOANS PAYABLE.

This heading explains itself.

#### 35. TAXES.

This account includes all taxes, if any, paid on property used for hospital purposes.

Taxes paid on property held for investment and not used for hospital purposes should be debited to income, if any, from such investment. If there is no income from such investment, these expenses should be debited to the capital account of such investment.

#### 36. MISCELLANEOUS.

To this account should be charged any other corporation expenses not properly chargeable to any of the other headings provided, including petty current expenses paid on account of investments.

Other than petty current expenses paid on property held for investment and not used for hospital purposes should be debited to income, if any, from such investment. If there is no income from such investment, these expenses should be debited to the capital account of such investment.

#### 37. CURRENT EXPENSES FROM SPECIAL FUNDS FOR STATED PURPOSES.

(Show expenditure from each fund separately.)

This account explains itself.

## APPENDIX

### ADVANTAGES OF UNIFORM AND INTELLIGENT HOSPITAL FINANCIAL REPORTS AND STATISTICS

Some advantages to hospitals or other similar institutions of adopting financial and statistical reports in form similar to that recommended in this book are as follows:

*First.* — It provides an intelligent and accurate system of accounting, which has proved entirely satisfactory to a number of different institutions, and is recommended by many practical experts.

*Second.* — The system of book-keeping herein recommended involves less work, considering results obtained, than any other system of accounting heretofore recommended for general adoption by hospitals. At the Presbyterian Hospital it does not require in the aggregate more than one man's time to take care of all the accounts.

*Third.* — Where a uniform system of accounts and statistics is used by different hospitals, comparisons can be made on a fair and intelligent basis. These comparisons are of much value and interest not only to officials of hospitals, but also to the public who may be interested in the work and results obtained by such institutions.

*Fourth.* — As many hospitals and other similar institutions are largely maintained by contributions from the public, such institutions should inform the public by means of comprehensive and uniform financial reports and statistics as to expenditures made, revenue received, assets and liabilities, work accomplished and cost of same. Where such information is furnished in some uniform manner, it is much more easily understood by all interested, than if each different institution makes reports in some manner peculiar to itself with which the public is not familiar.

### OBJECT OF THIS APPENDIX

In order to explain as clearly as possible to those who are not expert accountants just what forms and account books may be

used and how the various entries and statements may be made in keeping accounts in accordance with this system, there is given in this Appendix descriptions and illustrations of most of the forms and entries used by the Presbyterian Hospital.

### APPLICABILITY OF THIS SYSTEM OF ACCOUNTING TO ALL SORTS OF CHARITABLE INSTITUTIONS

With slight modifications to suit varying conditions, the system of accounting described herein should be applicable to any hospital, large or small. In the case of small institutions, many of the sub-divisions shown on the schedules and elsewhere, if not needed, may be omitted entirely, which would simplify the statements and accounts. For very large hospitals or for those doing special work, it may be desirable to have some additional or different sub-divisions than those shown in the Schedules, but the method of keeping the accounts, and the general arrangement of the forms and statements should be about the same in any case. The same system of accounting with proper modifications of details could likewise be applied in keeping the accounts of any other kind of charitable institution.

### DOUBLE ENTRY SYSTEM OF BOOK-KEEPING

Under the double entry system of book-keeping, now generally used by up to date corporations, any expense incurred or paid, or any loss or depreciation charged must be debited to one General Ledger Account, and credited to another, and any revenue, receipt or profit accrued or received must be credited to one General Ledger Account and debited to another. If the debit sides of all these Ledger Accounts are then totaled, the results should equal the sum of all the totals on the credit side of all Ledger Accounts.

In these same General Ledger Accounts, if the difference only in the totals of the entries on the debit side and the credit side, or the balance of each account is entered upon what is called a Balance Sheet on the debit side of the Balance Sheet, opposite accounts in which the debits exceed the credits, and on the credit side of the Balance Sheet, opposite accounts in which the credits exceed the debits, the total of all these balances on the debit side of the Balance Sheet should, of course, agree with the total of all

the balances on the credit side of the Balance Sheet, if the entries have been correctly made and footed.

If these totals do not agree, it is evident some error has been made, which must be found and rectified.

The advantages of this double entry system of accounting are that it enables its users to easily and accurately test the correctness of the entries and footings made on the books, and to determine the proper debit or credit balance of any General Ledger Account.

#### SUPERINTENDENT'S ACCOUNTS

The following paragraphs describe the various forms used in the Superintendent's office of the Presbyterian Hospital and the manner in which entries are made to the accounts referred to.

#### VOUCHERS

Vouchers are used for convenience to provide a uniform size and kind of blank on which to describe each respective bill, as illustrated on Exhibit A. They also bear suitable certificates for clerks and officials to sign, stating that all extensions, additions and calculations in the account have been examined and found correct, and that the account has been properly entered on the books and has not been previously entered or paid, and also that the account is correct and has been incurred for the benefit of the Hospital.

Provision is also made so that the party in whose favor a voucher is made may sign his receipt thereon of the amount called for by the voucher.

On the back of each voucher it is found convenient to print all of the headings adopted in the classification of expenses, to which any expense paid by voucher might be charged, not including pay-roll expenses, as a similar provision can be made on the back of some of the pay-roll sheets, so that distribution of pay-rolls to the proper headings can be recorded on the back of the last sheet of the monthly pay-roll in the same way, as the pay-roll is treated as one voucher.

A clear record may thus be kept on each voucher and in a Voucher Register showing to what account or accounts each voucher has been charged.

Vouchers should be consecutively numbered, to correspond

with number given in Voucher Register. After being paid they should be filed for reference in consecutive order, so they may be easily referred to if desired.

The vouchers only are sent out of the Superintendent's office between the 10th and 15th of each month, when bills for the preceding month are ready for payment, having been approved by the Superintendent and Executive Committee. As the Superintendent has a complete record of each voucher on his Voucher Register and also has in his office the original bills to which each voucher refers, the extra labor and expense of making separate checks is not considered necessary. Considerable labor will be saved if vouchers are made in the form of and used as a check, as illustrated on Exhibit A. When such vouchers are mailed in payment of bills, they are almost invariably receipted and returned promptly to the Hospital through the bank at which they are payable.

#### ALL EXPENSES PAID BY VOUCHERS THROUGH SUPERINTENDENT'S OFFICE

It will simplify the keeping of accounts if all expenses indicated on Schedules 1 and 3, which do not include taxes on investments or other than petty current expenses account investments, are paid by vouchers through the Superintendent's Office.

#### PAY-ROLLS

A sample pay-roll sheet is illustrated on Exhibit B. The distribution of pay-roll expenses is printed on the back of only a small percentage of the pay-roll sheets, as this distribution need be shown only on the last sheet of the monthly pay-roll, from which the expenses chargeable to each account can be posted to the Voucher Register, as is done in the case of other vouchers. The pay-roll is paid in cash, and is treated as one voucher. The Superintendent draws this cash by voucher in favor of himself from remittances made to him by the Treasurer, as described on page 34.

This voucher is later attached to the receipted pay-roll and presented to the Executive Committee for approval.

TIME CHECKS

In case employees leave the service of the Hospital and it is desired to pay them their salary or wages before the regular monthly pay-roll is made up, Time Checks in the following form are issued and properly certified and record of same is kept on a stub as indicated.

|              |   |                                  |
|--------------|---|----------------------------------|
| No.....190   | No.....   |                                  |
| Favor of...  | <b>THE PRESBYTERIAN HOSPITAL</b>                              |                                  |
|              | TIME CHECK—NOT NEGOTIABLE                                     |                                  |
| Occupation . |   | <i>New York,.....190..</i>       |
| Days.....    | <b>This Certifies, That.....employed as</b>                   |                                  |
|              | <b>.....has worked.....days in month of.....190..</b>         |                                  |
| Rate .....   | <b>at \$.....per....., and is entitled to.....dollars and</b> |                                  |
|              | <b>.....cents.</b>  |                                  |
| Amount \$ .. |   | <i>Received payment in full,</i> |
| Issued by... | <i>Time given has been noted</i>                              |                                  |
|              | <i>in time book opposite name</i>                             |                                  |
|              |   | <i>Witness .....</i>             |
|              | <i>Amount \$.....</i>   |                                  |

When such Time Checks are received by the parties in whose favor they are made and presented for payment they are then paid in cash.

When the pay-roll is made up records of Time checks issued are noted thereon, as indicated on Exhibit B, and receipted Time Checks are filed with receipted pay-rolls.

SUPERINTENDENT'S VOUCHER REGISTER

In order to avoid making separate entries to General Ledger Accounts for each individual expense incurred, and so that entries need be made for the totals only at the end of each month, and to economize time and labor in recapitulating results, a Superintendent's Voucher Register is used with headings properly arranged in separate columns to correspond closely with the classification of expenses agreed upon, as illustrated on Exhibit C.

If there are apt to be only two or three bills per month for any one sub-division of expenses, it is not necessary to have a separate column for such a sub-division, but it may be grouped with some other expenses under the proper general heading and in a vertical column headed Distribution, the sub-division to which it belongs can be indicated on the same line.

For smaller Institutions than the Presbyterian Hospital having less monthly bills to pay and less sub-divisions of expenses, a correspondingly smaller Voucher Register than that illustrated on Exhibit C would be entirely suitable.

For a small hospital for example all Administration Expenses may be entered in one vertical column headed Administration Expenses, and in the column headed "Distribution" the sub-division or sub-divisions of Administration Expenses to which any vouchers are chargeable may be designated. In such cases where the monthly entries in any one column are not very numerous, it would not be difficult at the end of each month to recapitulate the total amounts chargeable to each sub-division of expenses.

After all the vouchers for the month have been entered upon the Voucher Register, it is then a simple matter to make the necessary footings and recapitulation, so as to show the total expenses for each and all of the different sub-divisions called for by the classification of expenses.

These totals which represent expenses incurred, but are not cash transactions, are then both debited and credited direct to the proper General Ledger accounts, as indicated hereafter.

References should be made on the Voucher Register to the pages of the Ledger on which totals are posted. The figures required to show the details of Current Expenses (Schedule 1) and Capital Expenditures (Schedule 3) are taken by the Superintendent direct from the Voucher Register.

SUPERINTENDENT'S CARD LEDGER ACCOUNTS WITH EACH PAY PATIENT

In order to keep proper records of amounts due and amounts paid, a Card Ledger Account is kept with each pay patient on a card illustrated on Exhibit D. On these cards, pay patients are numbered consecutively, beginning with No. 1, the first of each

fiscal year, for reference and so that by these numbers, it is easy to see how many different pay patients are admitted each month during the year.

On a separate card for each pay patient are shown the amounts due from him for board and attendance, special nursing, telephone messages and other miscellaneous expenses incurred for his account, and total amount due accruing during each month. Payments received for account of Pay Patients are entered at once on the Superintendent's Cash Book, from which they are posted daily to the proper Patient's Card Ledger Account in the column provided therefor.

The following paragraphs will explain just what is meant by "Advance Payments by Patients" and "Overpayments by Patients."

"ADVANCE PAYMENTS BY PATIENTS" are payments made by them for care or services, etc., to be rendered during some succeeding month.

"OVERPAYMENTS BY PATIENTS" are payments made by them for services or care, etc., never rendered. As the Hospital offers to refund these "overpayments" to patients concerned, when they leave the Hospital, and as they are liable to be claimed by such patients at any time, the amount to the credit of "Overpayments by Patients" Account is carried as a liability of the Hospital on the Superintendent's Ledger. From time to time under authority of the proper officials of the Hospital a part of the amount standing to the credit of "Overpayments by Patients" Account, which represents overpayments, which have not been claimed for a long time and will probably not be claimed, is transferred by Journal Entry, No. 2, as indicated on page 35 to "Miscellaneous Hospital Earnings."

At the end of each month when all of the amounts due from each Patient for such month and all of the amounts paid by each Patient during such month have been entered on their respective cards, the information called for by the headings shown on the back of each card can then be posted in the proper column or columns namely:

"Accounts Receivable of previous months paid during month."

"Advance Payments by Patient during month."

"Overpayments by Patients during month."

"Accounts Receivable accruing during month."

and "Amount Due Accruing during month or Overpayments by Patients paid by Advance Payments of previous months."

On these cards the totals of all figures for any one month, which may be entered in any of the columns headed

"Total Amount Due accruing during month."

"Accounts Receivable of previous months paid during month."

"Advance Payments by Patients during month."

"Overpayments by Patients during month"

must equal the totals of all figures for the same month, which may be entered in any of the columns headed

"Total Cash Payments during month."

"Accounts Receivable accruing during month."

"Amounts Due accruing during month or Overpayments by Patients paid by Advance Payments of previous months."

At the end of each month the figures for such month from each of these Card Ledger Accounts are then entered upon a Bill Register described below for the purpose of securing the totals of all such accounts.

The figures, if any, showing "Overpayments by Patients refunded during month" are posted direct from the Cash Book to the cards in the column bearing that heading in order to complete the record on that card, but it is not necessary to enter these figures on the Bill Register, as "Overpayments by Patients refunded during month" are debited direct from the Cash Book to the Ledger account "Overpayments by Patients" as shown later.

At the Presbyterian Hospital bills for care of Pay Patients are ordinarily presented and collected two weeks in advance.

#### SUPERINTENDENT'S BILL REGISTER

At the end of each month a recapitulation of the Card Ledger Accounts of all Pay Patients is made in the Superintendent's Bill Register, a sample page of which is shown on Exhibit E. In recapitulating the accounts of Pay Patients, the accounts of Private Room Patients are entered together and totaled, and the accounts for Ward Pay Patients are entered together and totaled. In this way the totals in the columns on the Bill Register headed

"Cash Payments received during month" as regards Private Room Patients and as regards Ward Pay Patients can be checked with similar totals shown on the Superintendent's Cash Book at the end of the month, with which they must agree if postings have been properly made. The total earnings and cash receipts for the month from the Dispensary, Emergency Ward, X-Ray Service, Sale of Junk, Telephone Tolls, and other Miscellaneous Hospital Earnings (Schedule 2) are likewise posted in detail on the Bill Register at the end of each month.

The amount due for and cash received for General Material sold during month figured at cost price (profit, if any, on sales of General Material being credited to Miscellaneous Hospital Earnings) is likewise posted on the Bill Register.

If these entries for each month are correctly made on the Bill Register in the columns provided therefor, the grand total of the total figures shown in the columns headed

"Total Amount Due accruing during month."

"Accounts Receivable of previous months paid during month."

"Advance Payments by Patients during month."

"Overpayments by Patients during month"

must equal the grand total of the totals shown in columns headed

"Total Cash Payments received during month."

"Accounts Receivable accruing during month."

"Amounts Due Accruing during month or Overpayments by Patients paid by Advance Payments of previous months."

After all entries for the month are made on the Bill Register, the totals of the columns having the following headings are then debited and credited direct to the proper Superintendent's General Ledger Accounts, as follows:

"Total Amount Due (Hospital Earnings, Schedule 2) accruing during month is debited to "Bill Account" and credited to "Superintendent's Account with Treasurer."

"Cost price of General Material sold during month" is debited to "Bill Account" and credited to "General Material Account."

"Advance Payments by Patients during month" is debited to "Bill Account" and credited to "Advance Payments by Patients Account."

"Overpayments by Patients during month"

is debited to "Bill Account" and credited to "Overpayments by Patients Account."

"Amount Due accruing during month or Overpayments paid by Advance Payments of previous months" is debited to "Advance Payments by Patients Account" and credited to "Bill Account."

"Total Cash Payments received during month" as shown by the Superintendent's Bill Register should agree with Cash received by the Superintendent during month in payment of Bills rendered patients and including Dispensary, Emergency Ward, and Other Miscellaneous receipts account Hospital Earnings and Cash received account General Material sold, as shown in the recapitulation at the end of the month in the Superintendent's Cash Book, described later.

These total Cash Payments received during month account Hospital Earnings are credited direct from the Cash Book to "Bill Account" on the Superintendent's General Ledger, as indicated later, and it is therefore not necessary to post this item from the Bill Register.

It is not necessary to post from the Bill Register totals in the columns headed

"Accounts Receivable of previous months paid during month" and

"Accounts Receivable accruing during month"

as the amount of "Accounts Receivable of previous months paid during month" is already included in "Total Cash Payments received during month" and the amount of "Accounts Receivable accruing during month" is already included in "Total Amount Due accruing during month" referred to above.

Reference should be made on the Bill Register to the pages of the Superintendent's ledger on which each total is posted.

From the totals shown in the first four columns of the Bill Register the Superintendent secures the necessary information to show the amount of Hospital Earnings for each month as indicated on Schedule 2.

#### SUPERINTENDENT'S CASH BOOK

In order to avoid making separate entries to General Ledger Accounts for each item of cash received or cash paid out, a Cash



Book is used in the Superintendent's office with headings arranged to economize time and labor in recapitulating totals, so as to readily show total cash receipts and expenditures for each month, under the desired classifications. A sample page of the Superintendent's Cash Book is shown on Exhibit F.

The total amount of Cash on hand at first of month plus the cash received during month as shown on the debit side of the Cash Book, less the total amount of cash paid out during month as shown on the credit side of the Cash Book will indicate at any time the amount of cash that should be in the hands of the Superintendent.

At the end of each month a recapitulation of the total amount of cash received by the Superintendent during the month should be made on the debit side of his Cash Book in about the following form:

|   |              |
|---|--------------|
| Cash on hand at first of month .....                                    | .....        |
| <b>CASH RECEIVED DURING MONTH ACCOUNT HOSPITAL EARNINGS:</b>            |              |
| From Private Room Patients .....  | .....        |
| From Ward Pay Patients .....  | .....        |
| From Dispensary .....   | .....        |
| From Emergency Ward .....   | .....        |
| From Other Miscellaneous Hospital Earnings .....                        | .....        |
| <b>Total cash received during month account Hospital Earnings .....</b> | <b>.....</b> |
| <b>Cash Received from Treasurer during month .....</b>                  | <b>.....</b> |
| * Total .....   | <u>.....</u> |

At the end of each month a recapitulation of the total amount of cash paid out by the Superintendent during the month should be made on the credit side of his Cash Book in about the following form:

|   |              |
|---|--------------|
| Vouchers Paid during month .....  | .....        |
| Cash refunded to Patients by Superintendent during month account "Overpayments by Patients" for care or services never rendered and not to be rendered .....  | .....        |
| Cash received by Superintendent during month in payment of Bills rendered Patients and including Dispensary, Emergency Ward, and other Miscellaneous receipts, account Hospital Earnings or account General Material Sold, and remitted to Treasurer during month ..... | .....        |
| Cash on hand at end of month .....  | <u>.....</u> |
| * Total .....   | .....        |

\* These totals should agree.

It is not customary for the Superintendent to remit to the Treasurer cash received account "Advance Payments by Patients" during month for services to be rendered in succeeding months or "Overpayments by Patients" for care or services never rendered until such accounts are finally disposed of in the manner indicated.

The Cash in hands of Superintendent includes the amount of "Advance Payments by Patients" and "Overpayments by Patients" for which he is chargeable at any time.

If these above mentioned totals are recapitulated at the end of each month on the Superintendent's Cash Book, this Cash Book can be considered as the Superintendent's Cash Ledger Account, and there will be no necessity of his carrying a Cash Account on his Ledger in addition.

The total "Cash Received during month account Hospital Earnings" as shown on the debit side of the Superintendent's Cash Book is credited direct at the end of the month to "Bill Account" on the Superintendent's Ledger and

"Cash received from Treasurer during month" is credited direct to "Superintendent's Account with Treasurer" on the Superintendent's Ledger.

The total "Vouchers Paid during month" as shown on the credit side of the Superintendent's Cash Book is debited direct at the end of the month to "Voucher Account" on the Superintendent's Ledger and

"Cash Refunded to Patients by Superintendent during month account Overpayments by Patients" is debited direct to "Overpayments by Patients Account" on the Superintendent's Ledger and

"Cash Received by Superintendent during month account Hospital Earnings and General Material Sold and remitted to Treasurer during month" is debited direct to "Superintendent's Account with Treasurer."

Proper references are made on the Cash Book in each case to the pages of the ledger to which postings are made.

#### CASH REMITTANCES BY TREASURER TO SUPERINTENDENT

At the Presbyterian Hospital it is customary for the Superintendent at the end of each month to make a careful estimate

of the amount of the pay-roll for that month, and to ask the Executive Committee for that amount, which if approved by the Executive Committee, is then remitted by the Treasurer to the Superintendent, so that he may deposit the check and draw the necessary cash with which to pay the pay-roll. As soon as the pay-roll is finally completed, the actual amount of same is entered on the Voucher Register under the proper headings.

About the sixth of each month, as soon as the Superintendent has received all of the bills for the previous month, vouchered, approved and entered them upon the Voucher Register, and made the necessary footings, he then makes report to the Executive Committee and requests a check for the amount of the Grand Total Current Expenses for the month (Schedule 1), and the Total Capital Expenditures during the month (Schedule 3), and General Material purchased during the month, as shown by the footings of the Voucher Register, less the amount which he has already received from the Treasurer on account of the estimated amount of the pay-roll referred to above. If this request is likewise approved by the Executive Committee the Treasurer then remits to the Superintendent a check for this amount.

#### CASH REMITTANCES BY SUPERINTENDENT TO TREASURER

About the sixth of each month, or oftener if desired, the Superintendent remits to the Treasurer a check for cash received by Superintendent during previous month, as per his Cash Book, in payment of bills against patients and including Dispensary, Emergency Ward and other Miscellaneous Receipts account Hospital Earnings or for General Material Sold during previous month.

#### SUPERINTENDENT'S JOURNAL

As will be seen from the preceding paragraphs, practically all entries made in the Superintendent's General Ledger Accounts are posted direct from his Cash Book, Voucher Register or Bill Register. In order, however, to indicate to what ledger accounts items not entered on any of the three books mentioned are debited and credited, a Superintendent's Journal is kept. Each Journal Entry should be dated.

At the present time at the Presbyterian Hospital only four kinds of Journal Entries, as indicated below, are occasionally found necessary in the Superintendent's office:

*September 30, 1907*

1. Superintendent's Account with Treasurer, Dr ..... ..  
     To Bill Account .....Cr ..... ..  
     For Uncollectable Accounts Receivable charged off during month, as reported to Treasurer. (Give details.)

*September 30, 1907*

2. Overpayments by Patients Account, Dr ..... ..  
     To Bill Account, .....Cr ..... ..  
     For accumulated, unclaimed Overpayments by Patients for services not rendered and not to be rendered, which Overpayments are not liable to be claimed by patients and are therefore transferred to Miscellaneous Hospital Earnings by authority of the proper official. (Give details.)

*September 30, 1907*

3. General Material Account, Dr ..... ..  
     To Superintendent's Account with Treasurer .....Cr ..... ..  
     Account surplus amount of General Material found by inventory to be on hand above that heretofore shown by General Material Account.

*September 30, 1907*

4. Superintendent's Account with Treasurer, Dr. .... ..  
     To General Material Account, .....Cr ..... ..  
     Loss or depreciation of General Material, as shown by inventory.

When Journal Entries Number 1 or 2 are made proper notations should likewise be made on each of the "Pay Patients Card Ledger Accounts" concerned in order to complete such records.

When postings are made from Journal Entries to General Ledger Accounts, proper notations should be made on the Journal to show the pages of the Ledger to which each item is posted and proper reference should be made in each of these ledger accounts to the page of the Journal from which each posting is made.

**ENTRIES TO BE MADE BY SUPERINTENDENT IN  
OPENING A NEW SET OF BOOKS**

In case the Superintendent of a hospital or other similar institution is about to adopt this system of accounting and has not already on his books general ledger accounts such as "Bill Account," "Advance Payments by Patients Account," "Overpayments by Patients Account," "General Material Account," "Voucher Account" and "Superintendent's Account with Treasurer" he may open such accounts by making Journal Entries in about the following form and debiting and crediting his General Ledger Accounts accordingly:

*September 30, 1907*

|  |  |
|--|--|
| Superintendent's Cash Account (Cash Book), Dr . . . . .  |  |
| To Superintendent's Account with Treasurer, Cr . . . . .   |  |
| For Cash on Hand September 30, 1907, not including Advance Payments by Patients or Overpayments by Patients. |  |

*September 30, 1907*

|   |  |
|---|--|
| Superintendent's Cash Account (Cash Book), Dr . . . . . |  |
| To Advance Payments by Patients Account, Cr . . . . .   |  |
| Account Advance Payments on hand September 30, 1907.    |  |

*September 30, 1907*

|   |  |
|---|--|
| Superintendent's Cash Account (Cash Book), Dr . . . . . |  |
| To Overpayments by Patients Account, Cr . . . . .       |  |
| Account Overpayments on hand September 30, 1907.        |  |

*September 30, 1907*

|  |  |
|--|--|
| Bill Account, Dr . . . . .                           |  |
| To Superintendent's Account with Treasurer . . . . . |  |
| Cr . . . . .   |  |
| For Accounts Receivable due September 30, 1907.      |  |

*September 30, 1907*

|  |  |
|--|--|
| General Material Account, Dr . . . . .               |  |
| To Superintendent's Account with Treasurer . . . . . |  |
| Cr . . . . .   |  |
| For General Material on hand September 30, 1907.     |  |

*September 30, 1907*

|   |  |
|---|--|
| Superintendent's Account with Treasurer, Dr . . . . . |  |
| To Voucher Account . . . . .                          |  |
| Cr . . . . .  |  |
| For Audited Vouchers Unpaid September 30, 1907.       |  |

**SUPERINTENDENT'S GENERAL LEDGER ACCOUNTS**

The following examples will illustrate the various Ledger Accounts it has been found necessary to keep in the Superintendent's office in The Presbyterian Hospital and the manner in which entries to same are posted. When entries are made to these Ledger Accounts the pages of the books from which they are posted are referred to in each case.

1. SUPERINTENDENT'S CASH ACCOUNT

See explanations under heading "Superintendent's Cash Book," page 33.

2. BILL ACCOUNT

| DR.   |   | CR. |
|---|---|-----|
| *Total from previous month . . . . .  | Total from previous month . . . . .   |     |
| Amount of bills accrued during month (Hospital Earnings, Schedule 2), as shown by Bill Register, including monthly earnings of Dispensary, Emergency Ward, and other Miscellaneous Hospital Earnings or Bills accrued, including Bills for General Material sold during month . . . . . | Cash received by Superintendent during month in payment of Bills rendered Patients and including Dispensary, Emergency Ward, and other Miscellaneous receipts account Hospital Earnings and cash received account General Material Sold, as per Cash Book . . . . . |     |
| Advance Payments by Patients during month as per Bill Register . . . . .  | Amounts Due accruing during month or Overpayments by Patients paid by Advance Payments of previous months, as per Bill Register . . . . .   |     |
| Overpayments by Patients during month, as per Bill Register . . . . .   | Accumulated unclaimed Overpayments by Patients transferred to Miscellaneous Hospital Earnings, as per Journal Entry 2 . . . . .   |     |
|   | Uncollectable Accounts Receivable charged off during month, as per Journal Entry 1 . . . . .  |     |
| Total . . . . .   | Total . . . . .   |     |

Difference in totals equals "Accounts Receivable."

3. ADVANCE PAYMENTS BY PATIENTS ACCOUNT

|  |  |
|--|--|
| <p>DR.</p> <p>Total from previous month . . . . .</p> <p>Amounts due accruing during month or Overpayments by Patients paid by Advance Payments of previous months, as per Bill Register . . . . .</p> <p style="text-align: right;">Total . . . . .</p> | <p style="text-align: right;">CR.</p> <p>‡Total from previous month . . . . .</p> <p>Advance Payments by Patients during month, as per Bill Register . . . . .</p> <p style="text-align: right;">Total . . . . .</p> |
|--|--|

Difference in totals equals "Advance Payments by Patients."

4. OVERPAYMENTS BY PATIENTS ACCOUNT

|  |  |
|--|--|
| <p>DR.</p> <p>Total from previous month . . . . .</p> <p>Overpayments by Patients refunded to them during month, as per Cash Book . . . . .</p> <p>Accumulated unclaimed Overpayments by Patients transferred to Miscellaneous Hospital Earnings, as per Journal Entry 2 . . . . .</p> <p style="text-align: right;">Total . . . . .</p> | <p style="text-align: right;">CR.</p> <p>‡Total from previous month . . . . .</p> <p>Overpayments by Patients during month, as per Bill Register . . . . .</p> <p style="text-align: right;">Total . . . . .</p> |
|--|--|

Difference in totals equals "Overpayments by Patients."

5. GENERAL MATERIAL ACCOUNT

|   |  |
|---|--|
| <p>DR.</p> <p>*Total from previous month . . . . .</p> <p>General Material purchased during month, as per Voucher Register . . . . .</p> <p>Surplus amount of General Material found by inventory to be on hand, as per Journal Entry 3 . . . . .</p> <p style="text-align: right;">Total . . . . .</p> | <p style="text-align: right;">CR.</p> <p>Total from previous month . . . . .</p> <p>Cost price of General Material sold during month, as per Bill Register (profit on sales, if any, having been credited to Miscellaneous Hospital Earnings) . . . . .</p> <p>Loss or depreciation of General Material, as shown by inventory, as per Journal Entry 4 . . . . .</p> <p style="text-align: right;">Total . . . . .</p> |
|---|--|

Difference in totals equals "General Material on Hand."

NOTE. — At the Presbyterian Hospital it is customary to charge to General Material Account supplies such as uniform materials, caps, aprons, etc., which are purchased for graduate nurses, to be sold to them later on as required at cost plus 10 per cent. to cover cost of storing, handling, etc. The cost of these supplies is therefore not a part of operating expenses.

As these supplies are sold, General Material Account is credited with the cost price of same, and profit is credited to Miscellaneous Hospital Earnings. This does not include such supplies as are given to nurses without charge, which are charged direct to the account "Equipment for Nurses" in Schedule 1.

6. VOUCHER ACCOUNT

|   |  |
|---|--|
| <p>DR.</p> <p>Total from previous month . . . . .</p> <p>Vouchers paid during month, as per Cash Book . . . . .</p> <p style="text-align: right;">Total . . . . .</p> | <p style="text-align: right;">CR.</p> <p>‡Total from previous month . . . . .</p> <p>Amount of vouchers registered during month, as per Voucher Register . . . . .</p> <p style="text-align: right;">Total . . . . .</p> |
|---|--|

Difference in totals equals "Audited Vouchers Unpaid."

7. SUPERINTENDENT'S ACCOUNT WITH TREASURER

|   |   |
|---|---|
| <p>DR.</p> <p>*Total from previous month . . . . .</p> <p>Grand Total Current Expenses, Schedule 1, during month, as per Voucher Register . . . . .</p> <p>Capital Expenditures, Schedule 3, during month, as per Voucher Register . . . . .</p> <p>Cash received by Superintendent in payment of bills rendered patients and including Dispensary, Emergency Ward, and Other Miscellaneous Receipts account Hospital Earnings, and cash received account General Material Sold, and remitted to Treasurer during month, as per Cash Book . . . . .</p> <p>Uncollectable Accounts Receivable charged off during month, as per Journal Entry 1 . . . . .</p> | <p style="text-align: right;">CR.</p> <p>Total from previous month . . . . .</p> <p>Amount of bills accrued (Hospital Earnings, Schedule 2), as shown by Bill Register, including monthly earnings of Dispensary, Emergency Ward and Other Miscellaneous Hospital Earnings or bills accrued during month . . . . .</p> <p>Cash received during month by Superintendent from Treasurer, as per Cash Book . . . . .</p> <p>Surplus Amount of General Material found to be on hand, as per Journal Entry 3 . . . . .</p> |
|---|---|

7. SUPT'S ACCOUNT WITH TREASURER — *Continued*

|  |             |
|--|-------------|
| Dr.  | Cr.         |
| Loss or Depreciation of General Material charged off during month, as per Journal Entry 4..... |             |
| Total .....  | Total ..... |

Difference in totals equals balance shown by "Superintendent's Account with Treasurer" and must agree with balance shown in "Treasurer's Account with Superintendent" on the Treasurer's General Ledger.

SUPERINTENDENT'S TRIAL BALANCE

Between the sixth and eighth of each month, after all entries for the previous month to each Ledger Account have been made, totals footed and balance of each account determined, the Superintendent makes his Trial Balance in the following form by adding the debit and credit balances of these accounts, the totals of which must agree if all entries have been properly made:

|   | Dr.   | Cr.   |
|---|-------|-------|
| Cash in hands of Superintendent .....   | ..... |       |
| Accounts Receivable .....   | ..... |       |
| General Material on Hand .....  | ..... |       |
| Balance shown by Superintendent's Account with Treasurer .....                  |       | ..... |
| Advance Payments by Patients for services to be rendered .....                  |       | ..... |
| Overpayments by Patients for services not rendered and not to be rendered ..... |       | ..... |
| Audited Vouchers Unpaid .....   |       | ..... |
| Totals, which should be equal .....   | ..... | ..... |

\* At the first of each fiscal year under the headings " Bill Account " " General Material Account " and " Superintendent's Account with Treasurer " the balance shown on the debit side of each account at the end of the previous month should be shown on the debit side only as " Balance at first of Year " instead of " Totals from previous months."

‡ At the first of each fiscal year under headings " Advance Payments by Patients Account " and " Overpayments by Patients Account " and Voucher Account " the balance shown on the credit side of each account at the end of the previous month should be shown on the credit side only as " Balance at first of year " instead of " Totals from previous month."

MONTHLY REPORT OF SUPERINTENDENT TO TREASURER

Between the sixth and eighth of each month the Superintendent sends to the Treasurer a report in the form shown on the following page, which is a detailed statement of the "Superintendent's Account with Treasurer."

The balance as shown by this account, if correct, must agree with the balance of the corresponding ledger account on the books of the Treasurer, entitled "Treasurer's Account with Superintendent." This report of the Superintendent also includes a copy of his Trial Balance.

SUPERINTENDENT'S MONTHLY STATEMENTS OF EXPENSES, REVENUE AND STATISTICS

In order to enable the Superintendent to complete in his office, Detailed Statement of Current Revenue (Schedule 2), it is customary for the Treasurer, about the sixth of each month, to forward to the Superintendent the information in regard to details of Current Revenue (Schedule 2) (other than Hospital Earnings) during previous month, as shown by the Treasurer's books.

At the Presbyterian Hospital it is customary to have statements showing details of Expenses, Revenue and Statistics called for on Schedules 1 to 6 inclusive, for each month, prepared and ready for inspection by the Executive Committee at their meeting on the second Tuesday of the succeeding month.

COMPARATIVE MONTH AND TO DATE STATEMENTS

A book is also kept showing in comparative form the amount of each of the sub-divisions of expenses, revenue and statistics referred to in Schedules 1, 2, 3 and 6 for each month, and for the period from the first of the fiscal year to the end of each month, during the current and previous years.

This record is most useful and interesting and shows clearly and exactly how expenses, revenue and statistics, during the current year, compare in detail by months, and up to date, with those of previous years and just where any increases or decreases

THE PRESBYTERIAN  
REPORT OF SUPERINTENDENT TO

| Dr.  |  |  |  |  |
|--|--|--|--|--|
| Total from previous month .....  |  |  |  |  |
| Visiting and Home Nursing Expenses (Vanderbilt Fund)   |  |  |  |  |
| Other Operating and Corporation Expenses during month.....   |  |  |  |  |
| Current Expenses from Special Funds during month.<br>(Show expenditures from each Fund separately)...  |  |  |  |  |
| <b>Grand Total Current Expenses (Schedule 1) during month, as per Voucher Register.....</b>  |  |  |  |  |
| Capital Expenditures (Schedule 3) during month.<br>(Show expenditures for each account separately)....   |  |  |  |  |
| <b>Total Capital Expenditures (Schedule 3) during month, as per Voucher Register .....</b>   |  |  |  |  |
| Cash Received by Superintendent account Hospital Earnings and General Material sold and remitted to Treasurer during month, as per Cash Book ..... |  |  |  |  |
| Loss or Depreciation of General Material charged off as per Journal Entry 4.....   |  |  |  |  |
| Uncollectable Accounts Receivable charged off as per Journal Entry 1 .....   |  |  |  |  |
| <b>*Grand Total .....</b>  |  |  |  |  |

\* Grand Totals

HOSPITAL  
TREASURER FOR MONTH OF 19

|  | Cr. |
|--|-----|
| Total from previous month .....  |     |
| Hospital Earnings (Schedule 2) during month, as per Bill Register                    |     |
| Cash received by Superintendent from Treasurer during month, as per Cash Book .....  |     |
| Surplus amount of General Material found to be on hand, as per Journal Entry 3 ..... |     |
| Balance as shown by "Superintendent's Account with Treasurer"                        |     |
| <b>* Grand Total .....</b>   |     |

TRIAL BALANCE AT END OF MONTH

|   | Dr. | Cr. |
|---|-----|-----|
| Cash on hand.....                             |     |     |
| Accounts Receivable .....                     |     |     |
| General Material on hand .....                |     |     |
| Superintendent's Account with Treasurer ..... |     |     |
| Advance Payments by Patients .....            |     |     |
| Overpayments by Patients .....                |     |     |
| Audited Vouchers Unpaid .....                 |     |     |
| <b>Totals, which must agree .....</b>         |     |     |

must agree

have occurred. It enables the management to promptly locate any extravagances.

This book also facilitates securing promptly after the close of each fiscal year correct totals for that year of the details called for by the schedules.

#### TREASURER'S ACCOUNTS

The following paragraphs describe the various books used in the Treasurer's office of the Presbyterian Hospital and the manner in which entries are made to the accounts referred to.

All Donations to the Presbyterian Hospital are paid direct to the Treasurer and are acknowledged by him and put through his accounts and do not appear in the Superintendent's Accounts.

#### TREASURER'S CASH BOOK

A Cash Book ruled in the ordinary manner is suitable for use in the Treasurer's office, if, as is the case at the Presbyterian Hospital, he receives and makes comparatively few payments during the month under this system of accounting. If Unrestricted Donations received are numerous, it is advisable for the Treasurer to keep a record of these in a separate book and enter only the total amount of Unrestricted Donations received during each month in his Cash Book at the end of such month, or more frequently if desired.

All cash received is entered in detail on the debit side of the Cash Book and must be credited to some General Ledger account and may, in some cases, as explained later, also be credited to any Income Ledger account concerned. All cash paid out, as shown by the stubs of the Treasurer's Check Book, is entered in detail on the credit side of the Cash Book and must be debited to some General Ledger account and may, in some cases, also be debited to any Income Ledger account concerned.

All Payments made by the Treasurer are by check.

Reference is made on the Cash Book to show the page of the General or Income Ledger to which each account is posted.

It is customary at the Presbyterian Hospital for the purpose of simplifying accounts to pay all expenses of the Treasurer's office, which come under the headings "Corporation or other Current Expenses" or any "Current Expenses from Special Funds for Stated Purposes" (Schedule 1), by voucher through the Superintendent's office.

All appropriations from Special Funds to meet Current Expenses on account of such Funds are included in the remittances by check made by the Treasurer to the Superintendent described on page 34.

Taxes and other than petty current expenses and Capital Expenditures on account of property held as investment and not used for hospital purposes are paid direct by check by the Treasurer and debited to the proper income or investment account.

The total amount of cash on hand at first of month and all cash received during the month as shown on the debit side of the Cash Book, including Donations received, less the total of all cash paid out during the month, as shown on the credit side of Cash Book should at any time equal the amount of Cash in hands of Treasurer.

As there may not be very many entries on the Treasurer's Cash Book during the month, which are to be debited or credited to the same accounts, it will probably not be worth while at the end of the month to make any further recapitulation of cash received or cash paid out, but postings can be made direct from the original entries in the Cash Book, with the understanding, however, that the total only of all items to be posted to the same ledger account may be posted in a lump sum.

AT THE END OF EACH MONTH  
THE TOTAL AMOUNT OF  
CASH PAID DURING MONTH  
FOR EACH OF THE ACCOUNTS  
INDICATED MAY BE DEBITED  
RESPECTIVELY DIRECT TO  
THE FOLLOWING GENERAL  
LEDGER ACCOUNTS:

CASH PAID OUT BY TREASURER DURING MONTH MAY CONSIST MOSTLY OF THE FOLLOWING:

Cash paid to Superintendent.....To Treasurer's Account with Superintendent.

Investments Purchased, not including Interest Purchased.....To "Bonds Account," "Mortgages Receivable Account" "Stocks Account" or Other Investment Account concerned.

Interest Purchased .....To Interest Purchased Account.

Loans and Notes Receivable made...To Loans and Notes Receivable Account.

Loans and Notes Payable paid .....To Loans and Notes Payable Account.

Mortgages Payable paid .....To Mortgages Payable Account.

Insurance Prepaid .....To Prepaid Insurance Account.

Cash paid account taxes or other than petty current expenses on account of Investments.....To Proper Income or Investment Account.

Other Miscellaneous payments .....To proper account

AT THE END OF EACH MONTH THE TOTAL  
AMOUNT OF CASH RECEIVED DURING MONTH  
FROM EACH OF THE SOURCES INDICATED MAY  
BE CREDITED RESPECTIVELY DIRECT TO THE  
FOLLOWING GENERAL LEDGER ACCOUNTS:

CASH RECEIVED BY TREASURER DURING MONTH  
MAY CONSIST MOSTLY OF THE FOLLOWING:

Cash received from Superintendent .....Treasurer's Account with Superintendent.

Donations, Unrestricted .....Donations Unrestricted Account.

Legacies, Unrestricted .....Legacies Unrestricted Account.

Income from Investments held in Endowed Bed Fund.....Income from Investments held in Endowed Bed Fund Account.

Income from Investments held in General Endowment Fund.....Income from Investments held in General Endowment Fund Account.

Income from Investments held in Other Funds (enumerate separately) the income of which is to be used to meet general current expenses.....Income from Investments held in Other Fund Accounts (treat each separately).

Income from Unrestricted Investments not held in any Reserve Fund.....Income from Unrestricted Investments Account.

Other Miscellaneous Revenue or Income.....To proper account.

Cash received account sale of any Hospital Properties and Equipments.....To the proper sub-division Account of Hospital Properties and Equipments to which it belongs.

Cash received account sale of any Investment .....To the Investment Account to which it belongs, "Stocks Account," "Bonds Account," "Mortgages Receivable Account," etc.

Cash received account Loans or Notes Payable .....To Loans and Notes Payable Account.

Cash received account Loans or Notes Receivable .....To Loans and Notes Receivable Account.

Cash received account Treasurer's Accounts Receivable .....To Accounts Receivable Account.

Cash received account Interest Purchased .....To Interest Purchased Account.

Cash received account Prepaid Insurance .....To Prepaid Insurance Account.

Cash received account Endowed Bed Fund.....To Endowed Bed Fund Account.

Cash received account Partly Endowed Bed Fund.....To Partly Endowed Bed Fund Account.

Cash received account General Endowment Fund .....To General Endowment Fund Account.

Cash received account Any other Fund Reserve .....To Proper Reserve Fund Account.

Cash received from Insurance Companies account damage by fire.....To Surplus and Deficit Account.

Cash received from some other source or account.....To Proper Account.



At the Presbyterian Hospital it has not been found necessary for the Treasurer to keep any Cash Account on his General Ledger as the Cash Book itself answers that purpose.

TREASURER'S JOURNAL

As it is necessary for the Treasurer to debit or credit to his General Ledger Accounts or to his Income Ledger Accounts items which are not cash transactions, and which are not posted direct from his Cash Book, it is necessary for him to make use of a Journal, wherein he records for reference first the account to which each item is debited and then the account to which such item is credited, and also notes further information desirable regarding details.

When postings are made from Journal Entries to General Ledger Accounts or to Income Ledger Accounts proper notations should be made on the Journal to show the pages of the ledgers to which each item is posted and proper reference should be made in each of these ledger accounts to the page of the journal from which each posting is made. Samples of such Journal Entries are as follows:

September 30, 1907

1. Treasurer's Account with Superintendent, Dr. ....  
 To Hospital Earnings Account ..... Cr  
 Amount of bills accrued during month (Hospital Earnings, Schedule 2), as shown by Bill Register; including monthly earnings of Dispensary, Emergency Ward, and other Miscellaneous Hospital Earnings, as reported by Superintendent to Treasurer.

September 30, 1907

2. Treasurer's Account with Superintendent, Dr. ....  
 To Surplus and Deficit Account ..... Cr  
 Surplus amount of General Material found by inventory to be on hand, as reported by Superintendent.

September 30, 1907

3. Surplus and Deficit Account ..... Dr. ....  
 To Treasurer's Account with Superintendent, Cr  
 Grand Total Current Expenses, (Schedule 1), during month, as per Voucher Register. (Show in same detail as reported by Superintendent, see page 42.)  
 And Total Capital Expenditures (Schedule 3), during month, as per Voucher Register. (Show amount for each account separately as reported by Superintendent, see page 42.)

And Superintendent's Uncollectable Accounts Receivable charged off during month, as reported by Superintendent.

And Loss or Depreciation of General Material charged off as reported by Superintendent.

September 30, 1907

4. Grand Total Current Revenue for month (Schedule 2), consisting of:  
 Hospital Earnings Account ..... Dr. ....  
 And Donations, Unrestricted Account ..... Dr. ....  
 And Legacies, Unrestricted Account ..... Dr. ....  
 And Income from Investments held in Endowed  
 Bed Fund Account ..... Dr. ....  
 And Income from Investments held in General En-  
 dowment Fund Account ..... Dr. ....  
 And Income from Investments held in Other Fund  
 Accounts (enumerate) ..... Dr. ....  
 (The income of which is to be used to meet Operat-  
 ing Expenses (Schedule 1), and is not to be added to  
 the principal.)  
 And Income from Unrestricted Investments  
 Account ..... Dr. ....  
 And Appropriations from Special Funds to meet  
 Current Expenses Account ..... Dr. ....  
 (Enumerate each separately.)  
 And any other accounts, composing Grand Total  
 Current Revenue for month ..... Dr. ....  
 To Surplus and Deficit Account ..... Cr

For amounts transferred from such accounts to Surplus and Deficit Account.

September 30, 1907

5. Sites and Grounds Account ..... Dr. ....  
 Or Buildings Account ..... Dr. ....  
 Or Furniture and Fixtures Account ..... Dr. ....  
 Or Machinery and Tools Account ..... Dr. ....  
 Or Apparatus and Instruments Account .. Dr. ....  
 Or Ambulances, Live Stock, etc., Account. Dr. ....  
 Whichever account is concerned.  
 To Capital Account (Hospital Properties and  
 Equipments) ..... Cr

For Capital Expenditures to such accounts during month (Schedule 3), as per Voucher Register, as reported by Superintendent.

Value of gifts in shape of Hospital Properties and Equipments (Schedule 4), received during month, if capitalized.

September 30, 1907

6. Sites and Grounds Account .....Dr. ....  
 Or Buildings Account .....Dr. ....  
 Or Other Hospital Properties and Equipments  
 Accounts (Schedule 4) .....Dr. ....  
 To Surplus and Deficit Account .....Cr  
 For profit on sale of such property. (Give details.)

September 30, 1907

7. Capital Account (Hospital Properties and Equip-  
 ments) .....Dr. ....  
 To Sites and Grounds Account .....Cr  
 Or Buildings Account .....Cr  
 Or Furniture and Fixtures Account .....Cr  
 Or Machinery and Tools Account .....Cr  
 Or Apparatus and Instruments Account .....Cr  
 Or Ambulances, Live Stocks, etc., account .....Cr  
 Whichever account is concerned.

Depreciation or Loss account fire or sale, etc., charged off Hospital Prop-  
 erties and Equipments (Schedule 4), during month.

September 30, 1907

8. Bonds Account .....Dr. ....  
 Or Stocks Account .....Dr. ....  
 Or Other Investments Accounts .....Dr. ....  
 To Surplus and Deficit Account .....Cr

For Profit on Bonds, Stocks or Other Investments sold during month as  
 per Income Ledger. (Give details.) See pages 70 and 72.

September 30, 1907

9. Mortgages Receivable Account .....Dr. ....  
 Or Bonds Account .....Dr. ....  
 Or Stocks Account .....Dr. ....  
 Or Other Investments Accounts .....Dr. ....  
 To General Endowment Fund Account .....Cr  
 Or Other Fund Accounts .....Cr

Value of "Mortgages Receivable," "Bonds" (not including interest  
 accrued) "Stocks," or "Other Investments" Restricted given to these Reserve  
 Fund Accounts during month. (Give full details.)

September 30, 1907

10. Surplus and Deficit Account .....Dr. ....  
 To Mortgages Receivable Account .....Cr  
 Or Bonds Account .....Cr  
 Or Stocks Account .....Cr  
 Or Other Investments Accounts .....Cr  
 Or Loans and Notes Receivable Account .....Cr  
 Whichever account is concerned.

Loss or Depreciation charged off during month.

Loss on sale of Bonds, Stocks or Other Investments during month as per  
 Income Ledger. (Give details.) See pages 71 and 73.

September 30, 1907

11. Partly Endowed Bed Fund .....Dr. ....  
 To Endowed Bed Fund .....Cr

Amounts transferred to Endowed Bed Fund from Partly Endowed Bed  
 Fund, account completion of such Endowments during month. (Give details.)

September 30, 1907

12. Endowed Bed Fund Account .....Dr. ....  
 Or Partly Endowed Bed Fund Account .....Dr. ....  
 Or General Endowment Fund Account .....Dr. ....  
 Or Other Fund Reserve Account .....Dr. ....  
 To Surplus and Deficit Account .....Cr

Amount charged off such accounts and credited to Surplus and Deficit  
 Account during month, account liability of Hospital having ceased. (Give  
 details.)

September 30, 1907

13. Loans and Notes Payable Account .....Dr. ....  
 To Loans and Notes Payable Account .....Cr

For Loans and Notes Payable renewed during month, by signing of new  
 notes and cancellation of old notes, where it is desired to avoid the necessity  
 of exchanging checks.

September 30, 1907

14. Mortgages Receivable Account .....Dr. ....  
 Or Bonds Account .....Dr. ....  
 Or Stocks Account .....Dr. ....  
 Or any Other Investment Account .....Dr. ....  
 To Donations, Unrestricted Account .....Cr  
 Or To Legacies, Unrestricted Account .....Cr

For Value of Mortgages Receivable, Bonds, Stocks, or Other Investments  
 unrestricted, not including accrued interest, given to Hospital during month.  
 (Give details.)

September 30, 1907

15. Mortgages Receivable Account .....Dr..... ..  
 To Investment Account Concerned .....Cr .....

Value of Mortgages Receivable received during month in full or part payment for property sold.

September 30, 1907

16. Surplus and Deficit Account.....Dr..... ..  
 To Treasurer's Account Receivable .....Cr .....

For Uncollectable Treasurer's Accounts Receivable charged off during month. (Give details.)

September 30, 1907

17. Sites and Grounds Account .....Dr..... ..  
 Or Buildings Account .....Dr..... ..  
 Or Other Hospital Properties and Equipments  
 Accounts (Schedule 4) .....Dr..... ..  
 To Capital Account (Hospital Properties and  
 Equipments) ..... Cr .....

For Appreciation in value of such property. (Give details.)

September 30, 1907

18. Treasurer's Accounts Receivable Account.....Dr..... ..  
 To Income from Investments held in any  
 account concerned.....Cr .....
- Or To any Reserve Fund Account concerned .....Cr .....
- Or To any Other Revenue or Income Account (Schedule 2), concerned.....Cr .....

For amounts accrued and due during month and unpaid. (Give details.)

September 30, 1907

19. Capital Account (Hospital Properties and Equipments), .....Dr..... ..  
 To Surplus and Deficit Account.....Cr .....

For book value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipments," Schedule 4, sold during the month, as shown by Treasurer's Cash Book, and as already posted from the Treasurer's Cash Book direct or by Journal Entry to the credit side of each particular ledger account of the sub-division of "Hospital Properties and Equipments" concerned.

## ENTRIES TO BE MADE BY TREASURER IN OPENING A NEW SET OF BOOKS

In case the Treasurer of a hospital or other similar institution is about to adopt this system of accounting and has not already on his books General Ledger Accounts, such as "Bonds Account," "Mortgages Receivable Account," "Stocks Account," "Other Investment Accounts" or other asset ledger accounts showing respectively the various kinds and book values of Bonds, Mortgages Receivable, Stocks, Other Investments, or other assets on hand, he may open such accounts on his new General Ledger by making suitable entries, to proper accounts to which such assets are debited and credited, as shown for instance by the following sample Journal Entries:

September 30, 1907

- Bonds Account .....Dr..... ..  
 To Endowed Bed Fund.....Cr .....

For the following bonds on hand September 30, 1907, if held in Endowed Bed Fund. (Give list of bonds in detail and book value of each, to be inserted in Journal Entry and in "Bonds Account" on ledger.)

September 30, 1907

- Stocks Account.....Dr..... ..  
 To any Special Fund Account.....Cr .....

For the following stocks on hand September 30, 1907, if held in such special Fund. (Give list of stocks in detail and book value of each, to be inserted in Journal Entry and in "Stocks Account" on ledger.)

September 30, 1907

- Mortgages Receivable Account.....Dr..... ..  
 To Surplus and Deficit Account .....Cr .....

For the following Mortgages Receivable on hand September 30, 1907, if unrestricted and not held in any Reserve Fund. (Give list of Mortgages Receivable in detail and book value of each, to be inserted in Journal Entry and in "Mortgages Receivable Account" on ledger.)

September 30, 1907

- Accounts Receivable Account .....Dr..... ..  
 To Surplus and Deficit Account .....Cr .....

For Accounts Receivable due September 30, 1907.

TREASURER'S JOURNAL ENTRIES

September 30, 1907

Surplus and Deficit Account.....Dr. .... ..  
 To General Endowment Fund Account..Cr .....  
 Or To any other Reserve Fund Account..Cr ..... ..

For amount of such Restricted Funds to offset which no Investments or other Assets are held.

September 30, 1907

Sites and Grounds Account.....Dr. .... ..  
 Or Buildings Account.....Dr. .... ..  
 Or Furniture and Fixtures Account.....Dr. .... ..  
 Or Machinery and Tools Account.....Dr. .... ..  
 Or Apparatus and Instruments Account..Dr. .... ..  
 Or Ambulances, Live Stock, etc., Account..Dr. .... ..  
 To Capital Account (Hospital Properties and Equipments).....Cr ..... ..

For the following Sites and Grounds (Give book values)

Or Buildings..... " " "  
 Or Furniture and Fixtures..... " " "  
 Or Machinery and Tools..... " " "  
 Or Apparatus and Instruments..... " " "  
 Or Ambulances, Live Stock, etc. " " "  
 Owned by the Institution September 30, 1907.

Likewise in opening a new set of books if it is necessary for the Treasurer to open new General Ledger Accounts to show Liabilities already existing, such as "Mortgages Payable" or "Loans and Notes Payable," etc., Journal Entries showing to what accounts such items are debited and credited might be made as follows:

September 30, 1907

Surplus and Deficit Account.....Dr. .... ..  
 To Mortgages Payable Account.....Cr .....  
 Or To Loans and Notes Payable Account..Cr ..... ..

For Mortgages Payable. (List in detail) .....  
 Or For Loans or Notes Payable. (List in detail.)  
 existing as a liability September 30, 1907.

In order to open the "Treasurer's Account with Superintendent" the following Journal Entry would be made:

September 30, 1907

Treasurer's Account with Superintendent..Dr. .... ..  
 To Surplus and Deficit Account.....Cr ..... ..

For Cash advanced to Superintendent September 30, 1907.

TREASURER'S GENERAL LEDGER ACCOUNTS

In the Treasurer's office General Ledger Accounts are kept with the Superintendent; also for Hospital Earnings and for each of the other sub-divisions shown under the general heading of Other Revenue or Income on Schedule 2, and for each of the headings shown on Schedule 4, except those shown in the Superintendent's Trial Balance heretofore mentioned.

The following illustrations will show how entries are made to these General Ledger Accounts:

1. TREASURER'S CASH ACCOUNT

See explanations under heading "Treasurer's Cash Book," page 48.

2. TREASURER'S ACCOUNT WITH SUPERINTENDENT

| Dr.  | Cr.  |
|--|--|
| Total from previous month .....  | \$Total from previous month .....  |
| Amount of bills accrued (Hospital Earnings, Schedule 2), as shown by Bill Register, including monthly earnings of Dispensary, Emergency Ward and other miscellaneous Hospital Earnings or bills accrued during month, as reported by Superintendent, as per Journal Entry 1..... | Grand Total Current Expenses, Schedule 1, during month, as per Voucher Register, as reported by Superintendent and as per Journal Entry 3..... |
| Cash paid to Superintendent during month, as per Treasurer's Cash Book.....  | Total Capital Expenditures, Schedule 3, during month as per Voucher Register, as reported by Superintendent, as per Journal Entry 3.....       |
| Surplus Amount of General Material found to be on hand during month, as reported by Superintendent as per Journal Entry 2..  | Cash received by Treasurer from Superintendent during month, as per Treasurer's Cash Book.....   |
|  | Uncollectable Accounts Receivable charged off during month, as reported by Superintendent, as per Journal Entry 3.....                         |
|  | Loss or Depreciation of General Material charged off during month, as reported by Superintendent as per Journal Entry 3..                      |
| Total .....  | Total .....  |

Difference in totals equals balance shown by "Treasurer's Account with Superintendent," and must agree with balance shown by "Superintendent's Account with Treasurer" on the Superintendent's General Ledger.

3. HOSPITAL EARNINGS ACCOUNT

| Dr.   | Cr.  |
|---|--|
| Total from previous month . . . . .   | Total from previous month . . . . .  |
| Amount of Hospital Earnings, Schedule 2, transferred to Surplus and Deficit Account, as per Journal Entry 4 . . . . . | Amount of bills accrued (Hospital Earnings, Schedule 2), as shown by Bill Register, including monthly earnings of Dispensary, Emergency Ward, and other Miscellaneous Hospital Earnings or bills accrued during month, as reported by Superintendent, as per Journal Entry 1 . . . . . |
| Total . . . . .   | Total . . . . .  |

This account will balance monthly.

4. DONATIONS, UNRESTRICTED ACCOUNT

| Dr.   | Cr.   |
|---|---|
| Total from previous month . . . . .   | Total from previous month . . . . .   |
| Amount of Unrestricted Donations transferred to Surplus and Deficit Account, as per Journal Entry 4 . . . . . | Amount of Unrestricted Donations received during month, as per Treasurer's Cash Book . . . . .  |
|   | Value of "Mortgages Receivable" or "Bonds" or "Stocks," or "Other Investments" unrestricted given to Hospital during month, as per Journal Entry 14 . . . . . |
| Total . . . . .   | Total . . . . .   |

This account will balance monthly.

Ledger Account of "Legacies, Unrestricted Account" is treated in the same manner as "Donations, Unrestricted Account."

5. INCOME FROM INVESTMENTS HELD IN GENERAL ENDOWMENT FUND

| Dr.  | Cr.  |
|--|--|
| Total from previous month . . . . .  | Total from previous month . . . . .  |
| Taxes or other than petty current expenses, if any, charged directly against income from this investment, as per Treasurer's Cash Book . . . . . | Cash received during month account Income from Investments held in this account, as per Treasurer's Cash Book . . . . .  |
| Net Income during month from Investments held in this account transferred to Surplus and Deficit Account, as per Journal Entry 4 . . . . .       | Amount of Income from Investments held in this Account accrued and due during month and unpaid and transferred to "Accounts Receivable," as per Journal Entry 18 . . . . . |
| Total . . . . .  | Total . . . . .  |

This account will balance monthly.

The General Ledger Accounts "Income from Investments held in Endowed Bed Fund Account" or "Income from Investments held in any other Fund Account" (Income only of which is to be used to meet Current Expenses, and is not to be added to the principal) or "Income from Unrestricted Investments Account" or Other Miscellaneous Revenue Accounts should be treated in a similar manner to some of those described above.

The amount of monthly Income from Investments held in Endowed Bed Fund, General Endowment Fund or any other Fund, the income only of which is to be used to meet Current Expenses, is also shown by the Treasurer's Income Ledger Accounts of such funds, as described on pages 75 and 76, and should agree with amounts of Income from Investments held in such Funds, as shown on the respective General Ledger Accounts.

6. SITES AND GROUNDS ACCOUNT

| Dr.   | Cr.   |
|---|---|
| *Total from previous month . . . . .  | Total from previous month . . . . .   |
| Capital Expenditures on this account during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5 . . . . . | Sites and Grounds sold during month, as per Treasurer's Cash Book . . . . .                                   |
| Value of Sites and Grounds given to Hospital during   | Depreciation or Loss charged off during month, and credited to this account, as per Journal Entry 7 . . . . . |

6. SITES AND GROUNDS ACCOUNT. — *Continued*

| Dr.   | Cr.             |
|---|-----------------|
| month, if capitalized, as per Journal Entry 5 . . . . .                           |                 |
| For Appreciation in value of Sites and Grounds, as per Journal Entry 17 . . . . . |                 |
| For Profit on Sale of Sites and Grounds, as per Journal Entry 6 . . . . .         |                 |
| Total . . . . .   | Total . . . . . |

Difference in totals equals value of "Sites and Grounds," as shown on Books and on Balance Sheet.

7. BUILDINGS ACCOUNT

| Dr.   | Cr.  |
|---|--|
| *Total from previous month . . . . .  | Total from previous month . . . . .  |
| Capital Expenditures on this account during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5 . . . . . | Buildings sold during month, as per Treasurer's Cash Book . . . . .  |
| Value of Buildings given to Hospital during month, if capitalized, as per Journal Entry 5 . . . . .   | Depreciation or Loss charged off during month and credited to this account, as per Journal Entry 7 . . . . . |
| For Appreciation in value of Buildings, as per Journal Entry 17 . . . . .   |  |
| For Profit on Sale of Buildings, as per Journal Entry 6 . . . . .   |  |
| Total . . . . .   | Total . . . . .  |

Difference in totals equals value of "Buildings" as shown on Books and on Balance Sheet.

NOTE — The Ledger Accounts "Furniture and Fixtures Account," "Machinery and Tools Account," "Apparatus and Instruments Account," "Ambulances, Live Stock, etc., Account" or any other accounts belonging to Hospital Properties and Equipments (Schedule 4), should be worded in manner similar to "Sites and Grounds Account," and "Buildings Account" as shown above.

8. MORTGAGES RECEIVABLE ACCOUNT

| Dr.  | Cr.   |
|--|---|
| *Total from previous month . . . . .   | Total from previous month . . . . .   |
| Mortgages Receivable purchased during month, not including accrued interest (enumerate), as per Treasurer's Cash Book . . . . .  | Mortgages Receivable sold or paid off during month (enumerate), as per Treasurer's Cash Book . . . . .        |
| Value of Mortgages Receivable unrestricted given to Hospital during month (enumerate), as per Journal Entry 14 . . . . .         | Loss or Depreciation charged off during month and credited to this account, as per Journal Entry 10 . . . . . |
| Value of Mortgages Receivable restricted given to Hospital during month (enumerate), as per Journal Entry 9 . . . . .            |   |
| Value of Mortgages Receivable received during month in full or part payment for property sold, as per Journal Entry 15 . . . . . |   |
| Total . . . . .  | Total . . . . .   |

Difference in totals equals amount of "Mortgages Receivable," as shown on Books and on Balance Sheet.

"Loans and Notes Receivable" made or paid off are treated in a General Ledger Account in the same manner as Mortgages Receivable purchased or paid off.

9. BONDS ACCOUNT

| Dr.  | Cr.   |
|--|---|
| *Total from previous month . . . . .   | Total from previous month . . . . .   |
| Bonds purchased during month, not including accrued interest (enumerate), as per Treasurer's Cash Book . . . . .                           | Bonds sold during month (enumerate), as per Treasurer's Cash Book . . . . .                               |
| Value of Bonds unrestricted, not including accrued interest, given to Hospital during month (enumerate), as per Journal Entry 14 . . . . . | Loss or Depreciation charged off during month credited to this account, as per Journal Entry 10 . . . . . |
| Value of Bonds restricted, not including accrued interest, given to Hospital   | Loss on sale of Bonds during month, as per Journal Entry 10 . . . . .                                     |

9. BONDS ACCOUNT. — *Continued*

|   |             |
|---|-------------|
| Dr.   | Cr.         |
| during month (enumerate), as per Journal Entry 9 .....          |             |
| Profit on bonds sold during month, as per Journal Entry 8 ..... |             |
| Total .....   | Total ..... |

Difference in totals equals amount of "Bonds," as shown on Books and on Balance Sheet.

NOTE — The Ledger Account of "Stocks Account" (Schedule 4), should be worded in a manner similar to "Bonds Account," as shown above.

For Other Miscellaneous Investments it will be found advisable to keep a separate General Ledger Account in each case, to which capital expenditures on account of such investments should be debited and capital receipts credited.

For instance if the investment were in the form of an unoccupied dwelling house, not producing any revenue, the General Ledger Account for same might be treated in the following manner:

10. DWELLING HOUSE, UNFURNISHED, AND LOT, 900 EAST 70th ST., N. Y.

|   |  |
|---|--|
| Dr.   | Cr.  |
| Value of property, unrestricted given to Hospital during month, as per Journal Entry 14.....  | Loss or Depreciation charged off during month, as per Journal Entry 10. ....   |
| Taxes and other than petty current expenses during month, which may be charged to this Account (if there is no income from this investment), as per Treasurer's Cash Book ..... | Cash received during month in full or part payment account sale of this property, as per Treasurer's Cash Book .....                     |
| Profit on property sold during month, as per Journal Entry 8 .....  | Value of Mortgages Receivable received during month in full or part payment account sale of this property, as per Journal Entry 15 ..... |
|   | Loss on property sold during month, as per Journal Entry 10 .....  |
| Total .....   | Total .....  |

If all of this property is sold the totals as shown above should

agree. If a part only or none of this property is sold, the balance on the debit side of this account will show the book value of the remaining property at any time.

11. TREASURER'S ACCOUNTS RECEIVABLE ACCOUNT

|  |  |
|--|--|
| Dr.  | Cr.  |
| *Total from previous month .....   | Total from previous month .....  |
| Amounts accrued and due during month and unpaid, as per Journal Entry 18. .... | Cash received during month account Treasurer's Accounts Receivable, as per Treasurer's Cash Book ..... |
|  | Uncollectable Treasurer's Accounts Receivable charged off during month, as per Journal Entry 16. ....  |
| Total .....  | Total .....  |

Difference in totals equals "Treasurer's Accounts Receivable" as shown on Books and on Balance Sheet.

12. INTEREST PURCHASED ACCOUNT

|   |  |
|---|--|
| Dr.   | Cr.  |
| *Total from previous month .....  | Total from previous month .....  |
| Accrued Interest Purchased during month when Mortgages Receivable, Bonds, etc., are purchased, as per Treasurer's Cash Book ..... | Cash received account Interest Purchased collected, as per Treasurer's Cash Book ..... |
| Total .....   | Total .....  |

Difference in totals equals "Interest Purchased," as shown on Books and on Balance Sheet.

13. PREPAID INSURANCE ACCOUNT

|  |  |
|--|--|
| Dr.  | Cr.  |
| *Total from previous month .....                                   | Total from previous month .....  |
| Insurance prepaid during month, as per Treasurer's Cash Book ..... | Cash received from Superintendent during month to pay for Insurance charged to Current Expenses, which had previously been prepaid, as per Treasurer's Cash Book ..... |
| Total .....  | Total .....  |

Difference in totals equals "Prepaid Insurance," as shown on Books and on Balance Sheet.

14. CAPITAL ACCOUNT (HOSPITAL PROPERTIES AND EQUIPMENTS)

| Dr.  |  | Cr.   |
|--|--|-------|
| Depreciation or Loss charged off Hospital Properties and Equipments, Schedule 4, during month and credited to proper accounts on Treasurer's General Ledger, as per Journal Entry 7.....   | §Total from previous month Capital Expenditures, Schedule 3, during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5 .....  | ..... |
| Book value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipments," Schedule 4, sold during the month, as per Journal Entry 19..... | Value of gifts in shape of "Hospital Properties and Equipments," Schedule 4, given to Hospital during month, if capitalized, and debited to proper account on Treasurer's General Ledger, as per Journal Entry 5 ..... | ..... |
|  | Appreciation in value of "Sites and Grounds," "Buildings" or other Hospital Properties and Equipments as per Journal Entry 17.....   | ..... |
| Total .....  | Total .....  | ..... |

Difference in totals equals "Capital Account" (Hospital Properties and Equipments), as shown on Books and on Balance Sheet.

NOTE — "Capital Account" ("Hospital Properties and Equipments") may be considered as practically a sub-division of "Surplus and Deficit Account."

The amount standing to the credit of "Capital Account" at any time is really a part of the Surplus of the Hospital. It represents the total book value of the Assets of the Hospital, which compose its working plant, or "Hospital Properties and Equipments," Schedule 4, such as "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc."

By keeping this "Capital Account" ("Hospital Properties and Equipments") out of "Surplus and Deficit Account," as here indicated, the amount of Deficit, if any, up to the amount of Reserve Fund Accounts, as shown by the "Surplus and Deficit Account," will represent the exact amount which the Reserve Funds of the Hospital have been encroached upon.

The amount of Surplus, if any, as shown by the "Surplus and Deficit Account" at any time will represent the amount of Surplus which the Hospital may have to its credit at such time, not including the value of any of its plant, which goes to make up "Hospital Properties and Equipments."

15. ENDOWED BED FUND ACCOUNT

| Dr.  |  | Cr.   |
|--|--|-------|
| Total from previous month .....  | §Total from previous month .....   | ..... |
| Amount charged off Endowed Bed Fund during month and credited to Surplus and Deficit Account, liability of Hospital having ceased, as per Journal Entry 12 ..... | Cash received to fully Endow Beds during month, as per Treasurer's Cash Book .....   | ..... |
|  | Amounts transferred from "Partly Endowed Bed Fund" during month, account completion of such endowments as per Journal Entry 11 ..... | ..... |
| Total .....  | Total .....  | ..... |

Difference in totals equal "Endowed Bed Fund," as shown on Books and on Balance Sheet.

16. PARTLY ENDOWED BED FUND ACCOUNT

| Dr.  |   | Cr.   |
|--|---|-------|
| Total from previous month .....  | §Total from previous month .....  | ..... |
| Amounts Transferred to Endowed Bed Fund, during month, account endowments completed, as per Journal Entry 11 .....   | Cash received account Partly endowed Bed Fund during month, as per Treasurer's Cash Book..... | ..... |
| Amounts charged off partly Endowed Bed Fund during month, and credited to Surplus and Deficit Account account liability of Hospital having ceased, as per Journal Entry 12 ..... |   | ..... |
| Total .....  | Total .....   | ..... |

Difference in totals equals "Partly Endowed Bed Fund," as shown on Books and on Balance Sheet.

NOTE — Instalments received to partly endow beds are subject at any time to transfer to "Endowed Bed Fund Account" upon completion of such endowments. There is usually no liability on the part of the Hospital to furnish free treatment on such beds until they are fully endowed. No investments are therefore assigned to offset amounts standing to credit of "Partly Endowed Bed Fund Account" and no income from this Account is therefore shown in Schedule 2.



17. GENERAL ENDOWMENT FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, "Principal to be invested and income only to be used for meeting Operating Expenses" (Schedule 1).

| Dr.  | Cr.  |
|--|--|
| Total from previous month . . . . .  | §Total from previous month . . . . .   |
| Amount charged off this account during month and credited to Surplus and Deficit Account, liability of Hospital having ceased, as per Journal Entry 12 . . . . . | Cash received during month for this Account, as per Treasurer's Cash Book . . . . .                    |
|  | Value of Investments given to Hospital during month, for this Account as per Journal Entry 9 . . . . . |
| Total . . . . .  | Total . . . . .  |

Difference in totals equals "General Endowment Fund," as shown on Books and on Balance Sheet.

18. X. Y. Z. VISITING NURSING FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, Principal to be used for all expenses in connection with work of Visiting Nurses.

| Dr.   | Cr.  |
|---|--|
| Total from previous month . . . . .   | §Total from previous month . . . . .   |
| Appropriation during month, for expenses chargeable to this Fund, as reported by Superintendent, as per Journal Entry 4 . . . . . | Donations received during month, for this Fund, as per Treasurer's Cash Book . . . . . |
| Total . . . . .   | Total . . . . .  |

Difference in totals equals the amount of this Fund, as shown on Books and on Balance Sheet.

19. A. B. C. PATHOLOGICAL DEPARTMENT FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, "Principal or Income may be used for subscriptions to Periodicals, or for Purchase of Apparatus or Instruments for the Pathological Department."

| Dr.  | Cr.   |
|--|---|
| Total from previous month . . . . .  | §Total from previous month . . . . .  |
| Appropriation during month for expenses chargeable to this Fund, . . . . . | Donations received during month for this Fund, as per Treasurer's Cash Book . . . . . |

19. A. B. C. PATHOLOGICAL, ETC. — *Continued*

| Dr.   | Cr.  |
|---|--|
| as reported by Superintendent, as per Journal Entry 4 . . . . . | Cash received during month, account Income from investments held in this Fund, as per Treasurer's Cash Book . . . . .  |
|   | Amount of Income from Investments held in this Account accrued and due during month and unpaid and transferred to "Accounts Receivable," as per Journal Entry 18 . . . . . |
|   | Value of Investments given to Hospital during month, for this Fund as per Journal Entry 9 . . . . .  |
| Total . . . . .   | Total . . . . .  |

Difference in totals equals the amount of this Fund, as shown on Books and on Balance Sheet.

NOTE — The general Ledger Accounts, "Endowed Bed Fund," "General Endowment Fund" or other similar Funds, the income from investments held in which is to be used only to meet current expenses and is not to be added to the principal, are intended to show only the increase or decrease of the principal of such Capital Funds.

The investments assigned to each of such Funds and monthly income from same is shown by an Income Ledger Account, as described on pages 75 and 76 and also in separate General Ledger Accounts referred to on page 57.

There are other General Ledger Accounts such as "X. Y. Z. Visiting Nursing Fund," "A. B. C. Pathological Department Fund" or other similar Fund Accounts in which the income from investments held in these funds as it falls due, is to be added to and becomes a part of the principal.

Donations towards the principal of such Funds and income from investments, which may be held in such Funds are therefore both credited to such General Ledger Fund Accounts and it is not necessary in such cases to keep additional General Ledger Accounts to show the income only from such Funds. Income Ledger Accounts, however, as described on pages 75 and 76 are kept where necessary to show a list of investments assigned to such funds and the monthly income from same.

20. LOANS AND NOTES PAYABLE ACCOUNT

| DR.  | CR.   |
|--|---|
| Total from previous month . . . . .  | ‡Total from previous month . . . . .  |
| Loans paid during month, as per Treasurer's Cash Book . . . . .  | Cash received during month account Loans incurred, as per Treasurer's Cash Book . . . . .                           |
| Loans paid during month by renewal, by signing of new notes, and cancellation of old notes, as per Journal Entry 13. . . . . | Loans renewed during month by signing of new notes and cancellation of old notes, as per Journal Entry 13 . . . . . |
| Total . . . . .  | Total . . . . .   |

Difference in totals equals "Loans and Notes Payable," as shown on Books and on Balance Sheet.

NOTE — "Mortgages Payable Account" may be treated in the same manner as "Loans and Notes Payable Account."

21. SURPLUS AND DEFICIT ACCOUNT

| DR.  | CR.  |
|--|--|
| ‡Total from previous month . . . . .   | ‡Total from previous month . . . . .   |
| Grand Total Current Expenses, Schedule 1, during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 3 . . . . . | Grand Total Current Revenue, Schedule 2, during month, as per Journal Entry 4 . . . . .  |
| Total Capital Expenditures, Schedule 3, during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 3 . . . . .   | Profit on Bonds, Stocks or other Investments sold during month, as per Income Ledger, as per Journal Entry 8 . . . . .   |
| Uncollectable Superintendent's Accounts Receivable charged off during month, as reported by Superintendent, as per Journal Entry 3. . . . .      | Profit on sale of "Sites and Grounds" "Buildings" or other Hospital Properties and Equipments, as per Journal Entry 6 . . . . .  |
| Uncollectable Treasurer's Accounts Receivable charged off during month, as per Journal Entry 16. . . . .   | Amount charged off Endowed Bed Fund, Partly Endowed Bed Fund, or Other Funds during month, account liability of Hospital having ceased, as per Journal Entry 12. . . . . |
| Loss or Depreciation of General Material charged off during month, as reported by Superintendent, . . . . .                                      | Surplus amount of General Material found to be on hand during month as reported by Superintendent, as per Journal Entry 2. . . . .                                       |

21. SURPLUS AND DEFICIT ACCOUNT—Continued

| DR.   | CR.  |
|---|--|
| as per Journal Entry 3. . . . .   | Cash received from Insurance companies account damage by fire, etc., as per Treasurer's Cash Book. . . . .   |
| Loss or Depreciation charged off Investment Accounts or Current Asset Accounts, Schedule 4, during month, as per Journal Entry 10 . . . . . | Book Value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipments," Schedule 4, sold during the month, as per Journal Entry 19. . . . . |
| Total . . . . .   | Total . . . . .  |

Difference in totals equals "Surplus or Deficit" to date, as shown on Books and on Balance Sheet.

"Deficit to date," if any, up to the amount of Reserve Fund Accounts will represent the amount Reserve Fund Accounts, if any, have been encroached upon.

"Surplus to date," if any, will represent the amount of surplus, which the Hospital has to its credit, not including the value of any of its plant, which goes to make up "Hospital Properties and Equipments."

\* At the first of each fiscal year, under the headings in the Treasurer's General Ledger of any of the accounts referred to on the debit side of the Balance Sheet (Schedule 4), the balance shown on the debit side of each account at the end of the previous month should be shown on the debit side only as "Balance at first of year," instead of "Totals from previous month."

‡ At the first of each fiscal year under the headings in the Treasurer's General Ledger of "Treasurer's Account with Superintendent," and any of the accounts referred to on the credit side of the Balance Sheet (Schedule 4), the balance shown on the credit side of each account at the end of the previous month should be shown on the credit side only as "Balance at first of year" instead of "Totals from previous month."

† At the first of each fiscal year, under the heading in the Treasurer's General Ledger "Surplus and Deficit Account," the amount of the "Surplus" or "Deficit to date" at the end of the previous month is the amount which should be shown on the credit side of the account, if a Surplus, or on the debit side of the account if a Deficit, as "Balance at first of Year," instead of "Total from previous month."







6. The Income Ledger Account for each "Loan or Note Payable Account" or "Mortgage Payable" should be shown in about the following form:

|         |  | LOANS PAYABLE TO BANK OF MANHATTAN COMPANY |           |
|---------|--|--|-----------|
| Dr.     |  | CASH BOOK                                  | Cr.       |
| 1905    |  |  |           |
| May 1   | 1 mo. Interest on \$10,000 @ 5%, as per Superintendent's Voucher Register .....  | 41.67                                      | 15 10,000 |
| June 30 | 6 mos. Interest on \$10,000 @ 5%, as per Superintendent's Voucher Register ..... | 250.00                                     | 17 10,000 |
| Dec. 31 | Interest to Dec. 31, 1906 @ 5%, as per Superintendent's Voucher Register .....   | 500.00                                     | 19 10,000 |
|         |  |  | 21 20,000 |
| 1906    |  |  |           |
| Jan. 1  | By Time loan for six months @ 5% ..  |  | 30,000    |
| June 30 | 6 mos. Interest on \$60,000 @ 5%, as per Superintendent's Voucher Register ..... | 1,500.00                                   |           |
| Dec. 31 | 6 mos. Interest on \$60,000 @ 5%, as per Superintendent's Voucher Register ..... | 1,500.00                                   |           |
|         |  |  | JRNL.     |
|         | *July 1 To Time loan paid by renewal .....                                       |  | 11 30,000 |
|         | *July 1 By Time loan for six months @ 5% ..                                      |  | 11 30,000 |
|         | Dec. 31 To Loans paid .....  |  | CASH BOOK |
|         |  |  | 25 60,000 |

\*See Journal Entry No. 13.

The difference between the total of the black figures and the total of the red figures as shown on the credit side of this account will show at any time the amount of this Loan Payable.

7. In order to show at any time what investments are assigned to any Reserve Funds and the monthly Income from Investments held in such Funds, an Income Ledger Account for each Fund may be kept in about the following form:

|  |  | GENERAL ENDOWMENT FUND |  |
|--|--|------------------------|--|
| Dr.  |  | Income Ledger          | Cr.  |
| (For conditions and amount of this Fund, see page , of General Ledger) |  |                        |  |
| Investments assigned to this Fund                                      |  |                        |  |
| 1/2/04   | 10,000 Erie R.R. Pa. Coal Coll. 4% Bonds @ 83. Interest February 1 and August 1 .....    | 45 8,300               | 1904<br>2/1 1 mo. Interest @ 4% on \$10,000 Erie R.R. Bonds .....  |
| 2/5/04   | 20,000 Erie R.R. Pa. Coal Coll. 4% Bonds @ 85. Interest February 1 and August 1 .....    | 45 17,000              | 8/1 6 mos. Interest @ 4% on \$10,000 Erie R.R. Bonds .....         |
| 4/6/05   | 20,000 So. Pac. 1st Ref. 4% Reg. Bonds @ 92. Interest January 1 and July 1 .....         | 56 18,400              | 8/1 5 mos. 23 days Interest @ 4% on \$20,000 Erie R.R. Bonds ..... |
| 5/15/06  | 10,000 U. S. Steel Cor. Skg. Fund 5% Bonds @ 85. Interest January 1 and July 1 .....     | 63 8,500               | 1905<br>2/1 6 mos. Interest @ 4% on \$30,000 Erie R.R. Bonds ..... |
| 6/1/06   | 15,000 Erie R.R. Pa. Coal Coll. 4% Bonds withdrawn for sale .....                        | 45 12,650              | 7/1 2 mos. 24 days Interest @ 4% on \$20,000 So. Pac. Bonds .....  |
| 6/1/06   | 30,000 U. S. Steel Corp. Sinking Fund 5% Bonds @ 88. Interest January 1 and July 1 ..... | 63 26,400              | 8/1 6 mos. Interest @ 4% on \$30,000 Erie R.R. Bonds .....         |
| 7/1/06   | Adams Mortgage Receivable 5% Interest January 1 and July 1 .....                         | 68 21,000              | 1906<br>1/1 6 mos. Interest @ 4% on \$20,000 So. Pac. Bonds .....  |
|  |  |                        | 2/1 6 mos. interest @ 4% on \$30,000 Erie R.R. Bonds .....         |

TREASURER'S INCOME LEDGER ACCOUNTS

GENERAL ENDOWMENT FUND — Continued

| Dr.   | INCOME<br>LEDGER | Cr. |
|---|------------------|-----|
| 8/1/06 15,000 Erie R.R. Pa. Coal Coll. 4%<br>Bonds withdrawn for sale.....  | 45 12,650        |     |
| <p><i>NOTE — The investments listed in black less the investments withdrawn listed in red should show the investments assigned to this Fund at any time and their book value. When investments are withdrawn they should be entered in red at the same valuation at which they have been debited to this account.</i></p> |                  |     |
| 1904  |                  |     |
| 7/1 1 mo. 15 days Interest @ 5% on \$10,000<br>U. S. Steel Bonds .....  | 18 62.50         |     |
| 7/1 6 mos. Interest @ 4% on \$20,000 So.<br>Pac. Bonds .....  | 18 400.00        |     |
| 7/1 1 mo. Interest @ 5% on \$30,000 U. S.<br>Bonds .....  | 18 125.00        |     |
| 8/1 6 mos. Interest @ 4% on \$15,000 Erie<br>R.R. Bonds .....   | 18 300.00        |     |
| 1907  |                  |     |
| 1/1 6 mos. Interest @ 5% on Adams Mort-<br>gage Receivable for \$21,000 .....   | 24 525.00        |     |
| 1/1 6 mos. Interest @ 4% on \$20,000 So.<br>Pac. Bonds .....  | 24 400.00        |     |
| 1/1 6 mos. Interest @ 5% on \$40,000 U. S.<br>Steel Bonds .....   | 24 1,000.00      |     |

The monthly income of this Fund as shown by this Income Ledger Account is posted direct to this account from the Treasurer's Cash Book and should agree with the total monthly income, as posted from the Cash Book to the Treasurer's General Ledger Account "Income from Investments held in General Endowment Fund Account."

TREASURER'S ENDOWED BED LEDGER ACCOUNTS

At the Presbyterian Hospital the Treasurer keeps in a separate Ledger from those referred to heretofore an Endowed Bed Ledger Account with each organization which, or each individual who fully endows a bed or makes payments on account toward such endowments.

At the head of each account detailed information is given in regard to the name of the Organization or Individual endowing the bed, and whether in perpetuity or for one life, etc., the name the bed is to bear, if any and in whose memory the bed is endowed, its certificate number and any other information pertinent.

This record also shows the name and address of the Officer of any Organization or the Individual having the right to nominate patients to use such bed. In case of transfer of the right to nominate patients by death of the nominor, or otherwise, the name and address of his or her successor is recorded as long as any such nominor exists at whose request the Hospital is obligated to furnish free treatment to patients.

If no nominor exists having the right to name patients to use an endowed bed the liability of the Hospital ceases and at the Presbyterian Hospital it is then customary, with approval of the Board of Managers, in each case, to charge off the amount of such endowment from Endowed Bed Fund Account at the end of the fiscal year, as per Journal Entry 12.

The following illustration will show how entries are made:

| Dr. | IN CASE A BED IS FULLY ENDOWED  | Cr. |
|-----|---|-----|
|     | Cash received by Treasurer,<br>as per his Cash Book, or<br>amount transferred from<br>Partly Endowed Bed<br>Fund account completion<br>of such endowment, as per<br>Journal Entry 11..... |     |

## ENDOWED BED ACCOUNTS

## IN CASE A BED IS ENDOWED IN PART PAYMENTS

DR.

|                                 |     |
|---------------------------------|-----|
|                                 | CR. |
| Total from previous month ..... |     |
| Cash received by Treasurer      |     |
| during month, partial           |     |
| payment on account, as          |     |
| per his Cash Book.....          |     |

## IN CASE A BED HAS BEEN ENDOWED AND LIABILITY OF HOSPITAL HAS CEASED

DR.

|                            |  |
|----------------------------|--|
| Amount charged off account |  |
| liability of Hospital hav- |  |
| ing ceased, as per Journal |  |
| Entry 12 .....             |  |

|                           |     |
|---------------------------|-----|
|                           | CR. |
| Total of such endowment.. |     |

This account will then balance.



STATEMENT SHOWING METHOD OF FIGURING "COST PER PATIENT PER DAY" AT THE PRESBYTERIAN HOSPITAL

For Year Ending September 30, 1907 (Not Including Corporation Expenses)

|  | Ward Patients           | Cost per Ward Patient per Day in Cents | Private Room Patients    | Cost per Private Room Patient per day in Cents | Dispensary       | Emergency Ward       | Visiting and Home Nursing | Total               |
|--|-------------------------|--|--------------------------|--|------------------|----------------------|---------------------------|---------------------|
| Administration Expenses.....                     | 82%<br>\$14,853.12      | 20.                                    | 10%<br>\$1,811.36        | 28.4   | 5%<br>\$905.68   | 3%<br>\$543.40       | .....                     | 100%<br>\$18,113.56 |
| Professional Care of Patients:                   |                         |  |                          |  |                  |                      |                           |                     |
| Supt. of Nurses, Assistants and Instructors..... | 82%<br>3,262.75         | 04.4                                   | 10%<br>397.89            | 06.2   | 5%<br>198.95     | 3%<br>119.37         | .....                     | 100%<br>3,978.96    |
| Nurses.....                                      | actual cost<br>4,782.10 | 06.5                                   | actual cost<br>2,096.95  | 32.9   | .....            | .....                | .....                     | 100%<br>6,879.05    |
| Special Nurses.....                              | actual cost<br>3,408.00 | 04.6                                   | actual cost<br>13,741.00 | 215.3  | .....            | .....                | .....                     | 100%<br>17,149.00   |
| Orderlies.....                                   | actual cost<br>4,238.87 | 05.7                                   | actual cost<br>1,226.83  | 19.2   | .....            | .....                | .....                     | 100%<br>5,465.70    |
| Ward Employees.....                              | actual cost<br>1,633.45 | 02.2                                   | actual cost<br>347.50    | 05.4   | .....            | .....                | .....                     | 100%<br>1,980.95    |
| Equipment for Nurses.....                        | 87 2/10%<br>2,047.15    | 02.8                                   | 5 6/10%<br>130.50        | 02.  | 2 8/10%<br>65.25 | 4 4/10%<br>104.21    | .....                     | 100%<br>2,347.11    |
| Medical and Surgical Supplies.....               | 92%<br>17,215.90        | 23.3                                   | 8%<br>1,497.03           | 23.4   | .....            | .....                | .....                     | 100%<br>18,712.93   |
| Dispensary, Matron.....                          | 23%<br>138.00           | 00.2                                   | 2%<br>12.00              | 00.2   | 75%<br>450.00    | .....                | .....                     | 100%<br>600.00      |
| Dispensary.....                                  | .....                   | .....                                  | .....                    | .....  | 100%<br>8,768.83 | .....                | .....                     | 100%<br>8,768.83    |
| Emergency Ward.....                              | .....                   | .....                                  | .....                    | .....  | .....            | 100%<br>3,865.58     | .....                     | 100%<br>3,865.58    |
| Visiting and Home Nursing.....                   | .....                   | .....                                  | .....                    | .....  | .....            | .....                | 100%<br>9,461.42          | 100%<br>9,461.42    |
| X Ray Service.....                               | 35%<br>392.90           | 00.5                                   | 5%<br>56.13              | 00.9   | 20%<br>224.52    | 40%<br>449.03        | .....                     | 100%<br>1,122.58    |
| Ambulance.....                                   | 22 5/10%<br>1,380.60    | 01.9                                   | .....                    | .....  | .....            | 77 5/10%<br>4,755.39 | .....                     | 100%<br>6,135.99    |
| Pathological Laboratory.....                     | 84%<br>5,532.11         | 07.5                                   | 8%<br>526.87             | 08.3   | 8%<br>526.87     | .....                | .....                     | 100%<br>6,585.85    |
| Housekeeping.....                                | 88 5/10%<br>27,795.25   | 37.6                                   | 9%<br>2,826.64           | 44.3   | 1%<br>314.07     | 1%<br>314.07         | 5/10%<br>157.03           | 100%<br>31,407.06   |
| Kitchen.....                                     | 82%<br>6,948.53         | 09.4                                   | 15%<br>1,271.07          | 19.9   | 1%<br>84.74      | 1%<br>84.74          | 1%<br>84.74               | 100%<br>8,473.82    |
| Laundry.....                                     | 85 5/10%<br>6,106.60    | 08.2                                   | 9%<br>642.80             | 10.  | 2%<br>142.84     | 3%<br>214.27         | 5/10%<br>35.71            | 100%<br>7,142.22    |
| Steward's Department.....                        | 82%<br>54,177.98        | 73.2                                   | 15%<br>9,910.60          | 155.2  | 1%<br>660.71     | 1%<br>660.71         | 1%<br>660.71              | 100%<br>66,070.71   |
| General House and Property Expenses.....         | 88%<br>25,559.84        | 34.5                                   | 5%<br>1,452.26           | 22.9   | 5%<br>1,452.26   | 1 5/10%<br>435.68    | 5/10%<br>145.23           | 100%<br>29,045.27   |
| Total Operating Expenses.....                    | \$179,473.15            | .....                                  | 37,947.43                | .....  | \$13,794.72      | \$11,546.45          | \$10,544.84               | \$253,306.59        |
| Total Patient Days' Treatment and visits.....    | 74,013                  | .....                                  | 6,383                    | .....  | 86,172           | 29,305               | 13,790                    | .....               |
| Cost.....  | .....                   | \$2.42 5/10                            | .....                    | \$5.94 5/10                                    | \$0.16           | \$0.39 4/10          | \$0.76 5/10               | .....               |

The Salaries of Operating Room Nurses and Operating Room Orderlies are distributed in proportion to the numbers of Private Room Surgical Patients and Ward Surgical Patients treated.

METHOD OF FIGURING COST OF DIFFERENT BRANCHES OF THE SERVICE.

The method in use at The Presbyterian Hospital of figuring the total cost of caring for Ward, Private Room, Dispensary, Emergency Ward Patients or Patients visited in their homes is to charge each branch of the service with salaries and wages of all persons employed exclusively in, and all supplies and repairs directly chargeable to, such service. Other operating expenses, which contribute to the cost of the different branches of service are prorated in such proportion as the Superintendent and his Assistants may consider most fair after careful consideration of the local conditions, which are, of course, subject to change from time to time. In determining the relative proportion of Administration Expenses, Professional Care of Patients, Housekeeping, Kitchen, and other expenses, not including the amounts directly chargeable to Dispensary, Emergency Ward and Visiting and Home Nursing, the percentage charged to Ward Patients and to Private Room Patients is based upon the number of days' treatment furnished in each service, modified by well-known facts. For instance, the fact that a private room patient requires more professional care than necessary if he were located in a ward; also that his food and the preparation of it costs very much more than that of the ward patient. The distribution of the cost of General House and Property Expenses among the different branches of the service is based upon the relative cubic contents of those parts of the buildings occupied by each of the five services mentioned.

EXHIBITS

EXHIBIT A

New York City, N. Y. April 15 1908  
 THE PRESBYTERIAN HOSPITAL IN THE CITY OF NEW YORK.  
 To Charles J. Davis Dr.  
 Address 556 Dean St. Brooklyn, N.Y.

This Voucher, when approved by the proper official of the Hospital, is payable in current funds at THE MERCHANTS' NATIONAL BANK, NEW YORK CITY, when receipted in accordance with the direction below, printed in red ink.

| Date     | Description  | Amount | Total  |
|----------|--|--------|--------|
| March 21 | For Bedside Tables, Surgical Instruments and Repairs of  | 165.60 |        |
| 22       | Surgical Instruments, Enamelled Basins, Rubber Suction   | 17.98  |        |
| 24       | Mass. Glass Plate Glass Slabs, Output, etc; as per bills | 27.52  |        |
| 25       | of date transmitted.                                     | 72.11  |        |
| 30       |  | 110.43 |        |
|          |  | 136.3  |        |
| 31       |  | 216.9  |        |
| 31       |  | 233.8  |        |
| 31       |  | 419.30 | 576.48 |

Exhibit A  
 (Actual size of this Voucher is 8" x 9 3/8")

I certify that I have examined all extensions, additions and calculations in the above account and find them correct, and have entered the account on the books of the Hospital and the same has not been previously entered or paid.

William B. Mott Chief Clerk. Edward Fisher Superintendent.

April 18<sup>th</sup> 1908 Received of THE PRESBYTERIAN HOSPITAL IN THE CITY OF NEW YORK.

Five Hundred & Twenty Six 1/2 Dollars,

in full for the above account.

(Sign here) Charles J. Davis

Form 1-60-20 READ THIS. The above Receipt must be dated and signed by the party in whose favor the voucher is made, or when agreed by another party, the authority for the same must be set down in full on the back of this voucher.

EXHIBIT A

PAYABLE AT  
 THE MERCHANTS' NATIONAL BANK,  
 OF THE CITY OF NEW YORK.

Pay NASSAU NAT'L BANK,  
 of Brooklyn, or order,  
 CHARLES T. DAVIS.

Voucher No. 3705 Amount, \$ 576.48  
 Favor of Charles J. Davis  
 Month of March 1908

| DISTRIBUTION:                           |        |        |
|---|--------|--------|
| Administration Expenses:                |        |        |
| Office Expenses                         |        |        |
| Stationery, Printing and Postage        |        |        |
| Telephone and Telegraph                 |        |        |
| Legal Expenses                          |        |        |
| Miscellaneous                           |        |        |
| Professional Care of Patients:          |        |        |
| Salaries of Instructors                 |        |        |
| Equipment for Nurses:                   |        |        |
| Uniforms                                |        |        |
| Books                                   |        |        |
| Instruments                             |        |        |
| MEDICAL AND SURGICAL SUPPLIES:          |        |        |
| Apparatus and Instruments               | 418.37 |        |
| Medical and Surgical Supplies           | 59.40  |        |
| Alcohol, Liquors, Wines, etc.           |        |        |
| DISPENSARY:                             |        |        |
| EMERGENCY WARD                          | 9.12   |        |
| VISITING AND HOME NURSING               | 1.11   |        |
| A. HAY SERVICE:                         |        |        |
| Departmental Expenses:                  |        |        |
| AMBULANCE                               | 14.98  |        |
| PATHOLOGICAL LABORATORY                 | 27.00  |        |
| HOUSEKEEPING                            | 12.33  |        |
| KITCHEN:                                |        |        |
| LAUNDRY:                                |        |        |
| STEWARDS DEPARTMENT:                    |        |        |
| PROVISIONS:                             |        |        |
| Bread                                   |        |        |
| Milk and Cream                          |        |        |
| Groceries                               |        |        |
| Butter and Eggs                         |        |        |
| Fruits and Vegetables                   |        |        |
| Meat, Poultry and Fish                  |        |        |
| General House and Property Expenses:    |        |        |
| Electric Lighting                       |        |        |
| Fuel, Oil and Waste                     |        |        |
| Gas                                     |        |        |
| ICE                                     |        |        |
| INSURANCE                               |        |        |
| Maintenance, Heat, Etc. and Buildings   |        |        |
| Maintenance, Machinery and Tools        |        |        |
| Plumbing and Steam Fitting              |        |        |
| Miscellaneous                           |        |        |
| COMPOSITIONS OF OTHER CURRENT EXPENSES: |        |        |
| GENERAL MATERIAL:                       |        |        |
| Capital Expenditures:                   |        |        |
| TOTAL,                                  |        | 576.48 |

Exhibit 'A'  
 (Back of Voucher)

THE PRESBYTERIAN HOSPITAL  
 IN THE CITY OF NEW YORK.  
 Madison Avenue and 70th St. New York, N. Y.

# EXHIBIT B THE PRESBYTERIAN HOSPITAL

Voucher No. 3666  
Sheet No. 19

1908

Ending March 31

Pay Roll for Month

| NAME                             | OCCUPATION       | No. of Days | Rate  | Amount Paid | SIGNATURE        | REMARKS                           |
|----------------------------------|------------------|-------------|-------|-------------|------------------|-----------------------------------|
| <i>Amount brought forward,</i>   |                  |             |       |             |                  |                                   |
| John B. Purdie                   | First Assistant  | 31          | 11000 | 341000      | John B. Purdie   | Increase 10.00                    |
| Thomas Patten                    | Second Assistant | 31          | 9000  | 279000      | Thomas Patten    |                                   |
| John Collins                     | Third Assistant  | 31          | 8000  | 248000      | John Collins     |                                   |
| George Harbeck                   | Other            | 31          | 7000  | 217000      | George Harbeck   |                                   |
| Francis Kynn                     | Terraman         | 31          | 6500  | 201500      | Francis Kynn     |                                   |
| Donald Benson                    | Terraman         | 31          | 6500  | 201500      | Donald Benson    |                                   |
| Anthony Schkman                  | Terraman         | 31          | 6000  | 186000      | Anthony Schkman  |                                   |
| Pete Brady                       | Terraman         | 31          | 6000  | 186000      | Pete Brady       |                                   |
| Patrick Masterny                 | Apprentice       | 31          | 8000  | 248000      | Patrick Masterny |                                   |
| Charles Murphy                   | Painter          | 31          | 7000  | 217000      | Charles Murphy   |                                   |
| Steve Laganas                    | Painter          | 31          | 8000  | 248000      | Steve Laganas    |                                   |
| James Bartlow                    | Painter          | 14          | 9200  | 128800      | James Bartlow    | Time Sheet No. 1047 March 15/08   |
| James Mullen                     | Painter          | 17          | 9300  | 158100      | James Mullen     | Time Sheet No. 9580 - March 15/08 |
| James Paganan                    | Electrician      | 31          | 3300  | 102300      | James Paganan    |                                   |
| William Kendall                  | Electrician      | 31          | 2500  | 77500       | William Kendall  |                                   |
|                                  |                  |             |       | 488500      |                  |                                   |
|                                  |                  |             |       | 903356      |                  |                                   |
| <i>Total or Carried Forward,</i> |                  |             |       |             |                  |                                   |
| Grand Total Pay Roll for Month   |                  |             |       |             |                  |                                   |

I certify that the above mentioned persons were employed as shown and that the above-mentioned amounts are due them as previously entered or paid.

  
 Edwin C. Mottel  
Chief Clerk

## EXHIBIT B

Voucher No. 3666 Amount \$ 903356  
**THE PRESBYTERIAN HOSPITAL.**  
**PAY ROLL DISTRIBUTION.**  
 Month of March 1908

|   |               |
|---|---------------|
| <b>Administration Expenses:</b>               | <b>134678</b> |
| Salaries Officers and Clerks                  | 71000         |
| Telephone and Telegraph                       |               |
| Miscellaneous                                 |               |
| <b>Professional Care of Patients:</b>         |               |
| Physicians                                    | 30353         |
| Surgeons, Assistant and Interns               | 60000         |
| Nurses  | 146347        |
| Special Nurses                                | 45215         |
| Orderlies                                     |               |
| Special Dietitians                            | 17350         |
| Ward Employees                                |               |
| <b>Equipment for Nurses:</b>                  | <b>12060</b>  |
| Medical and Surgical Supplies                 |               |
| Apparatus and Instruments                     | 1110          |
| X RAY SERVICE                                 | 5000          |
| DISINFECTANT                                  | 3600          |
| EMERGENCY WARD                                | 12637         |
| VISITING AND HOME NURSING                     | 27600         |
| <b>Department Expenses:</b>                   |               |
| Ambulance                                     | 12900         |
| Pathological Laboratory                       | 49798         |
| Training School                               |               |
| Housekeeping                                  | 123333        |
| Kitchen                                       | 42230         |
| Laundry                                       | 42250         |
| Shaver's Department                           | 7400          |
| <b>General House and Property Expenses:</b>   |               |
| Electric Lighting                             | 1910          |
| Maintenance, Real Estate and Buildings        | 18500         |
| Maintenance, Machinery and Tools              | 17400         |
| Furniture and Steam Fitting                   | 8000          |
| Miscellaneous                                 |               |
| <b>Corporation or Other Current Expenses:</b> |               |
| Salaries Officers and Clerks                  | 76610         |
| Miscellaneous                                 |               |
| <b>Current Expenses from Special Funds:</b>   |               |
| <b>Capital Expenditures:</b>                  |               |
| Machinery and Tools                           | 14300         |
| <b>TOTAL</b>                                  | <b>903356</b> |

Exhibit B - Cross of last sheet of Pay Roll.

## EXHIBIT C

## THE PRESBYTERIAN HOSPITAL in the City of New York

| Voucher No. | IN FAVOR OF                         | Description of Voucher         | Amount   | Distribution           | ADMINISTRATION EXPENSES       |                 |                                  |                               |               | PROFESSIONAL CARE OF PATIENTS |                      |                           |                               |                          |            |            |                |                           |       |
|-------------|-------------------------------------|--------------------------------|----------|------------------------|-------------------------------|-----------------|----------------------------------|-------------------------------|---------------|-------------------------------|----------------------|---------------------------|-------------------------------|--------------------------|------------|------------|----------------|---------------------------|-------|
|             |                                     |                                |          |                        | Salaries, Officers and Clerks | Office Expenses | Stationery, Printing and Postage | Telephone and Telegraph Legal | Miscellaneous | Salaries and Wages            | Equipment for Nurses | Apparatus and Instruments | Medical and Surgical Supplies | Alcohol, Liqueurs, Wines | X-RAY FEES | Dispensary | Emergency Ward | Visiting and Home Nursing |       |
|             | Harriet Jordan                      |                                | 9039.17  |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3666        | to Irving Fisher, Capt              | Pay Roll                       | 9033.56  |                        | 4045                          | 8202            | 20                               | 400                           |               |                               | 12065                | 33924                     | 13764                         | 2343                     |            |            | 9039           |                           | 51193 |
| 3667        | to Irving Fisher, Capt              | Pay Cash Disbursements         | 21,900   | Telephone & Telegraph  |                               |                 |                                  |                               |               | 300128                        | 12060                | 11112                     |                               |                          |            |            | 36017          | 12630                     | 27520 |
| 3671        | Allen Advertising Agency            | Advertising for Employes       | 345      |                        | 2422                          | 5145            | 821                              |                               |               |                               |                      |                           |                               |                          |            |            |                |                           | 11200 |
| 3681        | M. S. M. Blake                      | Quamp (rent)                   | 16500    |                        | 345                           |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3687        | M. S. Bush & Co                     | Drugs                          | 6261     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3688        | John Clark & Sons                   | Drugs                          | 18494    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3691        | H. B. Blafin Co                     | Muslin Linens                  | 9263     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3693        | Corwin Bros                         | Paper                          | 17748    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3701        | William G. Gullon                   | Pay Order re                   | 2456     |                        |                               | 17748           |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3703        | Charles J. Davis                    | Surgical Instruments & Repairs | 52648    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3711        | J. Dickman & Co                     | Prints & Cils                  | 5460     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3714        | Dupont & Huet & Moreau Co           | Kitchen Utensils & Repairs     | 4021     |                        |                               |                 |                                  |                               |               |                               |                      | 41837                     | 3240                          |                          |            |            | 2486           |                           |       |
| 3717        | Marc Ciddis & Son                   | Additions to Medical Building  | 230616   | Additions to Buildings |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3718        | Emery Amend.                        | Catholical Supplies etc        | 12891    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3719        | George Cornold Co                   | Instruments (Surgical)         | 1842     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3724        | Spencer Ford                        | Milk & Breads                  | 2050     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3729        | Springville Manfg Co                | Sauces                         | 59374    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3731        | Chas. Haase                         | Groceries                      | 1455     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3739        | Samuel C. Hunter                    | Newspaper                      | 30552    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3744        | Spiegel & Johnson                   | Wholesale Meats                | 13080    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3751        | Wm. Baker                           | Engineers Supplies             | 25881    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3753        | Francis H. Leggett & Co             | Groceries                      | 12901    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3760        | Mallinckrodt Chemical Works         | Drugs                          | 3440     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3761        | Mallin Co                           | Milk                           | 6000     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3769        | Chas. F. Matilage & Sons            | Smoked Meats                   | 15229    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3769        | Mexek & Co                          | Drugs                          | 4266     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3776        | NY Continental Jewell Filtration Co | Filters (rent)                 | 335000   | Machinery & Tools      |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3777        | NY Telephone Co                     | Telephone Service              | 8365     | Telephone & Telegraph  |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3778        | Partis & Tibbitt                    | Groceries                      | 53222    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3791        | James M. O'Hara Co                  | Spina & Lassarre               | 12705    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3803        | H. N. Squitt & Sons                 | Drugs                          | 6811     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3809        | James Stanley                       | Soaps                          | 28487    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3809        | Stanley Supply Co                   | Instruments & Rubber Goods     | 3421     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3816        | John Manesmaker                     | Dry Goods                      | 52923    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3816        | Hard & Clapham                      | Coal                           | 98066    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3818        | Matson Hagg Engineering Co          | Engineers Supplies             | 11144    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3822        | S. White Dental Manfg Co            | Dental Fee                     | 900      |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3827        | Francis J. Mills Hardware Co        | Hardware & Tools               | 1786     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 3829        | John Nyth & Brother                 | Drugs                          | 12427    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
|             |                                     |                                | 30186.16 |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
|             |                                     |                                |          |                        | 134625                        | 6813            | 31115                            | 15006                         | 400           | 300128                        | 26127                | 82788                     | 109753                        | 2343                     | 7486       | 84241      | 24957          | 99394                     |       |
| 3829        | Accumulation March 1908             |                                |          |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 42          | Grand Total Current Expenses        |                                | 2401598  |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 42          | Total Capital Expenditures          | Additions to Buildings         | 230616   |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 138         | General Material Checkered          | Machinery and Tools            | 35461    |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
| 68          | Total Vouchers Registered           |                                | 5000     |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |
|             |                                     |                                | 30186.16 |                        |                               |                 |                                  |                               |               |                               |                      |                           |                               |                          |            |            |                |                           |       |

Exhibit 'C' (Superintendent's Voucher Register)



EXHIBIT D

LEDGER ACCOUNT WITH PATIENT NO. 144  
 NAME Thomaston Herbert R. BILL TO Albert Thomaston (Father)  
 ADDRESS 1059 E. 126<sup>th</sup> St. N.Y. City ADDRESS 101 Broadway, N.Y. City  
 ADMITTED December 27-1907 LOCATION Private Room B RATE PER DAY 5.00 DISCHARGED April 9-1908

| DUE FOR BOARD AND ATTENDANCE |      |        | DUE FOR SPECIAL NURSING |        |        | OTHER AMOUNTS DUE | TOTAL AMOUNT DUE ACCRUING DURING MONTH | TOTAL CASH PAYMENTS |         | DATE PAID TO INCLUDE |
|------------------------------|------|--------|-------------------------|--------|--------|-------------------|--|---------------------|---------|----------------------|
| MONTH                        | DAYS | AMOUNT | DAYS                    | NIGHTS | AMOUNT |                   |  | DATE                | AMOUNT  |                      |
| Dec/07                       | 5    | 25.00  | 1                       | 1      | 8.00   |                   | 33.00                                  | 1908                | Jan 9   | 150.00               |
| Jan/08                       | 31   | 155.00 | 31                      | 31     | 248.00 | 3.00              | 406.00                                 | Jan. 10             | 182.00  | Jan 23               |
| Feb/08                       | 29   | 145.00 | 29                      | 29     | 232.00 | 5.00              | 382.00                                 | Jan. 24             | 185.00  | Feb. 6               |
| Mar/08                       | 31   | 155.00 | 31                      | 31     | 248.00 |                   | 403.00                                 | Feb. 7              | 91.00   | Feb. 13              |
| Apr/08                       | 7    | 35.00  | 7                       | 2      | 36.00  |                   | 71.00                                  | Feb. 14             | 91.00   | Feb. 20              |
|                              |      |        |                         |        |        |                   | 71.00                                  | Feb. 21             | 91.00   | Feb. 27              |
|                              |      |        |                         |        |        |                   |  | Mar. 12             | 78.00   | Mar. 19              |
|                              |      |        |                         |        |        |                   |  | Mar. 20             | 245.00  | Apr. 9               |
|                              |      |        |                         |        |        |                   | 1295.00                                |                     | 1313.00 |                      |

Actual size of card 4" x 6"

| DATE   | ACCOUNTS RECEIVABLE OF PREVIOUS MONTHS PAID DURING MONTH | ADVANCE PAYMENTS BY PATIENTS DURING MONTH | OVER PAYMENTS BY PATIENTS DURING MONTH | ACCOUNTS RECEIVABLE DURING MONTH | AMOUNT DUE ACCRUING DURING MONTH ON OVER PAYMENTS PAID BY ADVANCE PAYMENTS OF PREVIOUS MONTH | OVER PAYMENTS BY PATIENTS REFUSED DURING MONTH |
|--------|--|---|--|----------------------------------|--|--|
| Dec/07 |  |   |  |                                  |  |  |
| Jan/08 | 33.00  | 78.00                                     |  | 33.00                            |  |  |
| Feb/08 |  |   |  |                                  | 78.00  |  |
| Mar/08 | 31.00  | 89.00                                     |  | 31.00                            |  |  |
| Apr/08 |  |   | 18.00                                  |                                  | 89.00  | 18.00  |

Exhibit D  
 Back of Patients Card Ledger Account

EXHIBIT E

9

THE PRESBYTERIAN HOSPITAL IN THE CITY OF NEW YORK.  
 SUMMARY OF ACCOUNTS OF Ward and Private PAY PATIENTS AND OTHER HOSPITAL RECEIPTS, FOR MONTH ENDING March 31, 1908

BILL REGISTER.

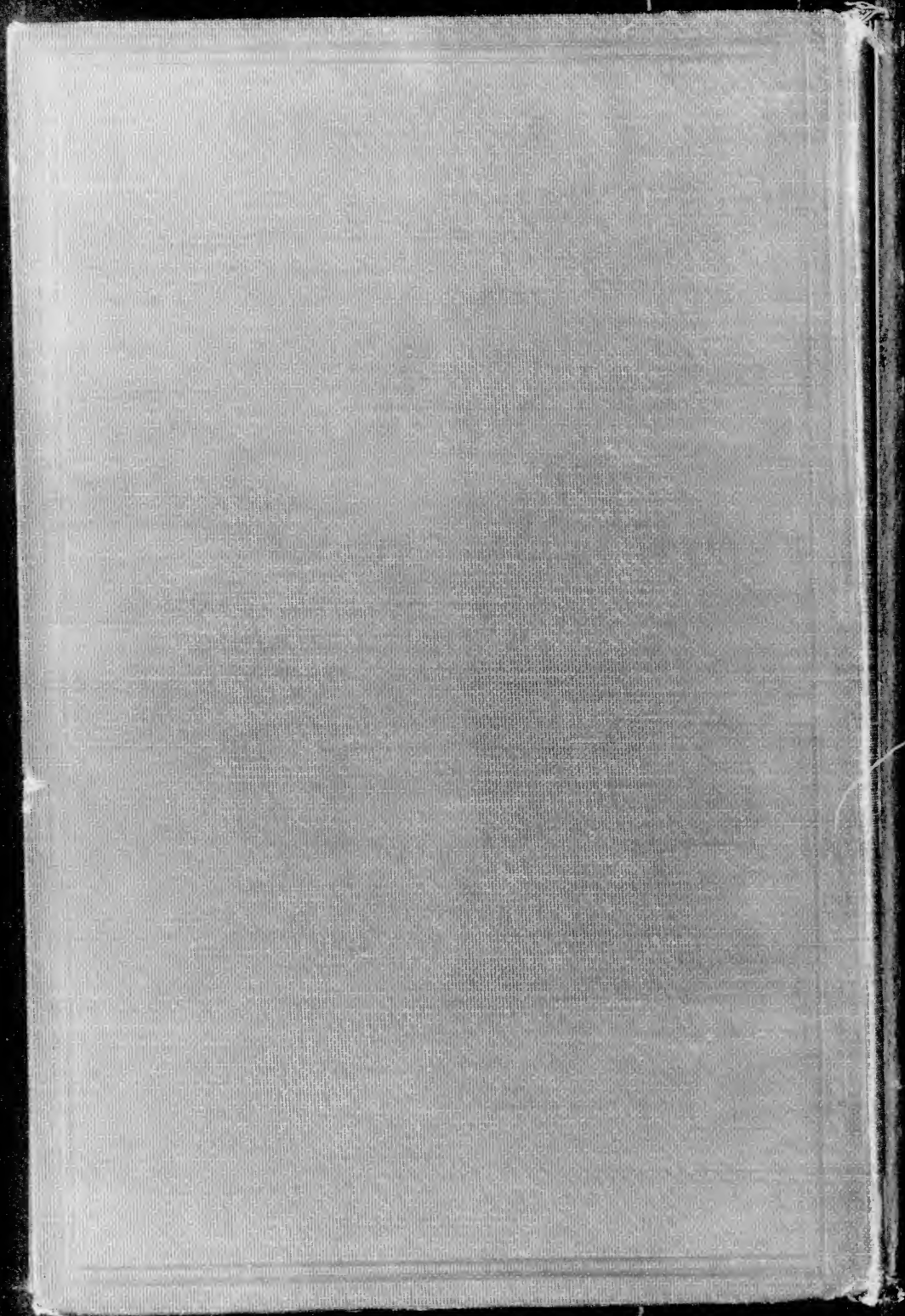
| Patient Number | NAME OF PATIENT   | Due for Board & Attendance during month | Due for Special Nursing during month | Other Amounts Due Accruing during month | Total Amount Due Accruing during month | Accounts Receivable of Previous Months Paid during month | Advance Payments by Patients during month | Over Payments by Patients during month | Total Cash Payments Received during month | Accounts Receivable Accruing during month | Amounts Due Accruing during month on Over Payments Paid by Advance Payments of previous months |
|----------------|---|---|--------------------------------------|---|--|--|---|--|---|---|--|
|                | <u>Harriet Jordan</u>   | 2382.05                                 | 124.00                               |   | 2506.05                                |  | 1533.00                                   | 186.65                                 | 2718.00                                   |   | 127.50   |
|                | <u>Ward, Day Patients continued</u>   |   |                                      |   |  |  |   |  |   |   |  |
| 523            | <u>Hughes Roseann</u>   | 7.50                                    |                                      |   | 7.50                                   |  |   | 10.50                                  |   |   | 1.80   |
| 608            | <u>Quindlen Simey</u>   | 61.50                                   |                                      |   | 61.50                                  |  |   |  | 61.50                                     |   |  |
| 544            | <u>Morris Archibald</u>   | 12.00                                   |                                      |   | 12.00                                  |  |   | 1.00                                   | 13.00                                     |   |  |
| 552            | <u>Costa Joseph</u>   | 27.00                                   |                                      |   | 27.00                                  |  |   | 1.00                                   | 28.00                                     |   |  |
| 557            | <u>Hartman Henry G</u>  | 45.00                                   |                                      |   | 45.00                                  |  |   | 18.00                                  | 63.00                                     |   |  |
| 567            | <u>Schuback Abraham</u>   | 28.50                                   | 8.00                                 |   | 36.50                                  |  |   | 3.00                                   | 39.50                                     |   |  |
| 574            | <u>Webb Louis</u>   | 72.50                                   |                                      |   | 72.50                                  |  |   |  | 72.50                                     |   |  |
|                | <u>Total Ward Day Patients</u>  | 2754.05                                 | 132.00                               |   | 2886.05                                |  | 1763.00                                   | 197.65                                 | 3113.50                                   |   | 145.50   |
|                | <u>Private Room Patients</u>  |   |                                      |   |  |  |   |  |   |   |  |
| 118            | <u>Barnett Oscar F</u>  | 110.00                                  | 248.00                               | 3.00                                    | 361.00                                 |  |   | 7.00                                   | 350.00                                    |   | 17.80  |
| 123            | <u>Duncan Marie</u>   | 164.00                                  | 124.00                               | 19.50                                   | 297.50                                 |  |   | 8.60                                   | 293.90                                    | 17.40                                     |  |
| 157            | <u>Tollman Hannah</u>   | 121.40                                  | 68.00                                |   | 189.40                                 |  |   |  | 189.40                                    |   |  |
| 126            | <u>Sorham Roberta</u>   | 108.50                                  | 108.00                               |   | 216.50                                 |  |   | 72.00                                  | 288.50                                    |   | 12.60  |
| 120            | <u>Harriss Sophie</u>   | 167.15                                  | 180.00                               |   | 347.15                                 |  |   |  | 260.00                                    |   | 21.50  |
| 128            | <u>Haller Lewis J</u>   | 102.80                                  | 100.00                               |   | 202.80                                 |  |   | 17.00                                  | 220.00                                    |   |  |
| 154            | <u>Hallmark Jennie H</u>  | 137.30                                  | 8.00                                 | 24.00                                   | 170.00                                 |  |   |  | 125.00                                    | 45.00                                     |  |
| 140            | <u>Hynatt Harold B</u>  | 155.00                                  |                                      | 12.00                                   | 167.00                                 | 34.30  |   |  | 201.30                                    |   |  |
| 121            | <u>Jones Henry</u>  | 138.60                                  | 64.00                                |   | 202.60                                 |  |   | 13.40                                  | 216.00                                    |   |  |
| 131            | <u>Kelchme Katharine</u>  | 140.75                                  | 100.00                               | 3.50                                    | 244.25                                 | 123.50   |   |  | 253.75                                    |   |  |
| 136            | <u>Mae Arthur Lillian</u>   | 127.15                                  | 140.00                               |   | 267.15                                 | 288.50   |   | 8.00                                   | 354.00                                    |   |  |
| 135            | <u>McDonough James</u>  | 138.60                                  | 100.00                               |   | 238.60                                 |  |   |  | 171.00                                    |   | 67.60  |
| 143            | <u>Ormsud Amelia</u>  | 105.70                                  | 108.00                               |   | 213.70                                 |  |   | 13.30                                  | 183.00                                    |   | 44.00  |
| 144            | <u>Thomaston Herbert R</u>  | 155.00                                  | 248.00                               |   | 403.00                                 | 31.00  |   | 89.00                                  | 523.00                                    |   |  |
| 145            | <u>Mattison Mary Ann</u>  | 124.40                                  | 102.00                               | 5.00                                    | 231.40                                 |  |   |  | 264.50                                    | 111.55                                    | 71.30  |
|                | <u>Total Private Room Patients</u>  | 2043.35                                 | 1618.00                              | 43.00                                   | 3704.35                                | 107.00   | 135.00                                    | 100.60                                 | 3704.95                                   | 174.15                                    | 214.75   |
|                | <u>Recapitulation March 1908</u>  |   |                                      |   |  |  |   |  |   |   |  |
|                | <u>Total Private Room Patients</u>  | 2043.35                                 | 1618.00                              | 43.00                                   | 3704.35                                | 107.00   | 135.00                                    | 100.60                                 | 3704.95                                   | 174.15                                    | 214.75   |
|                | <u>Total Ward Day Patients</u>  | 2754.05                                 | 132.00                               |   | 2886.05                                |  | 1753.00                                   | 197.65                                 | 3113.50                                   |   | 145.50   |
|                | <u>Dispensary</u>   |   |                                      | 748.70                                  | 748.70                                 |  |   |  | 748.70                                    |   |  |
|                | <u>Emergency Ward</u>   |   |                                      | 157.73                                  | 157.73                                 |  |   |  | 157.73                                    |   |  |
|                | <u>Amputation Fee</u>   |   |                                      | 5.00                                    | 5.00                                   |  |   |  | 5.00                                      |   |  |
|                | <u>Pharmacy</u>   |   |                                      | 136.00                                  | 136.00                                 |  |   |  | 136.00                                    |   |  |
|                | <u>X-Ray Service</u>  |   |                                      | 15.00                                   | 15.00                                  |  |   |  | 15.00                                     | 3.00                                      |  |
|                | <u>X-Ray General Material Sold</u>  |   |                                      | 23.20                                   | 23.20                                  |  |   |  | 23.20                                     |   |  |
|                | <u>Telephone Calls from Individuals other than those charged for on Patients bills</u>                  |   |                                      | 54.90                                   | 54.90                                  |  |   |  | 54.90                                     |   |  |
|                | <u>Soap Fat Sold</u>  |   |                                      | 8.72                                    | 8.72                                   |  |   |  | 8.72                                      |   |  |
|                | <u>Oil Bottle Sold</u>  |   |                                      | 27.50                                   | 27.50                                  |  |   |  | 27.50                                     |   |  |
|                | <u>Old Kutter Sold</u>  |   |                                      | 4.85                                    | 4.85                                   |  |   |  | 4.85                                      |   |  |
|                | <u>Total Miscellaneous Hospital Earnings</u>  |   |                                      | 102.64                                  | 102.64                                 |  |   |  | 102.64                                    |   |  |
|                | <u>Grand Total</u>  | 4797.40                                 | 1750.00                              | 115.24                                  | 7702.64                                | 107.00   | 310.50                                    | 298.25                                 | 7881.72                                   | 174.15                                    | 360.25   |
|                | <u>Ward Price General Material Sold</u>   |   |                                      | 20.96                                   | 20.96                                  |  |   |  | 20.96                                     |   |  |
|                | <u>Total amount due accruing during month (Hospital Earnings)</u>                                       |   |                                      | 7702.64                                 | 7702.64                                |  |   |  | 7702.64                                   |   |  |
|                | <u>Ward Price General Material Sold during month</u>  |   |                                      | 20.96                                   | 20.96                                  |  |   |  | 20.96                                     |   |  |
|                | <u>Accounts Receivable of Previous Months Paid during month</u>   |   |                                      | 107.00                                  | 107.00                                 |  |   |  | 107.00                                    |   |  |
|                | <u>Advance Payments by Patients during month</u>  |   |                                      | 310.50                                  | 310.50                                 |  |   |  | 310.50                                    |   |  |
|                | <u>Overpayments by Patients during month</u>  |   |                                      | 298.25                                  | 298.25                                 |  |   |  | 298.25                                    |   |  |
|                | <u>Total Cash Payments Received during month (excluding Hospital Earnings)</u>                          |   |                                      | 7902.68                                 | 7902.68                                |  |   |  | 7902.68                                   |   |  |
|                | <u>Accounts Receivable accruing during month</u>  |   |                                      | 174.15                                  | 174.15                                 |  |   |  | 174.15                                    |   |  |
|                | <u>Amounts due accruing during month (and Overpayments) paid by Advance Payments of Previous Months</u> |   |                                      | 360.25                                  | 360.25                                 |  |   |  | 360.25                                    |   |  |
|                | <u>Grand Total</u>  |   |                                      | 8442.08                                 | 8442.08                                |  |   |  | 8442.08                                   |   |  |

Should check with Cash Book









**END OF  
TITLE**